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 Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK

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In re:	: Chapter 11
	:
ASSET RESOLUTION LLC, <u>et al.</u> ,	:
	: Case No. 09-16142(AJG)
Debtors.	:
	:
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**AFFIDAVIT OF SARA PFROMMER
 PURSUANT TO S.D.N.Y. LOCAL BANKRUPTCY RULES 1007-2
 AND 9077-1 AND IN SUPPORT OF DEBTORS' FIRST DAY MOTIONS**

STATE OF NEW YORK)
) SS:
 COUNTY OF NEW YORK)

SARA PFROMMER, being duly sworn, deposes and says:

1. I am the Chief Restructuring Officer and General Counsel of Asset Resolution LLC ("ARC") and fourteen subsidiary LLCs more fully described herein (the "Subsidiary LLCs") and together with ARC, the "Debtors") that have each filed voluntary petitions for relief under Chapter 11 of Title 11, United States Code (the "Bankruptcy Code"). In accordance with S.D.N.Y. Local Bankruptcy Rules ("L.B.R.") 1007-2 and 9077-1, I submit this affidavit ("Affidavit") in

connection with the petitions for an order for relief entered by the United States Bankruptcy Court for the Southern District of New York, on October 14, 2009 (“Petition Date”) and in support of the Debtors’ First Day Motions (defined herein).

2. I am generally familiar with the business and financial condition of the Debtors. A copy of the resolutions of ARC and of each of the Subsidiary LLCs, authorizing the commencement of each of their respective Chapter 11 cases (the “Cases”) is annexed to each of the respective petitions. Each of the Subsidiary LLCs was originally established to hold real property that had been obtained through foreclosure by ARC or its predecessor.¹ An organizational chart of ARC and its subsidiaries is attached as **Exhibit A**. Unless otherwise indicated, all financial information contained herein is presented on an estimated and unaudited basis.

Preliminary Statement

3. As discussed in greater detail herein, the Debtors are the successors by foreclosure of certain rights attributed to defaulted commercial mortgage loans. They have sought Chapter 11 protection because their ability to effectively service the defaulted commercial mortgage loans has been crippled by highly acrimonious litigation commenced by a small group of Direct Lenders (defined below) involving only a narrow range of interests among a significantly larger group of stakeholders.

4. The Debtors believe that only in the context of a Chapter 11 proceeding can the interests of all stakeholders be fully, efficiently, and fairly addressed. The Debtors therefore intend to utilize the powers and protections granted to a debtor in possession under the Bankruptcy Code to maximize the value of the assets for the benefit of all stakeholders in accordance with their

¹Through sale or other resolution, four of the Subsidiary LLCs now instead own some residual right as a result of the

relative priority under applicable law.

A. Required Contents of Affidavit

(i) Prepetition Operations and Initial Wind-Down

5. ARC is organized as a Delaware limited liability company. Its affairs are governed by an operating agreement dated as of September 29, 2008.

6. Each Subsidiary LLC is also organized as a limited liability company with ARC as the sole managing member. The affairs of each of the Subsidiary LLCs are governed by operating agreements and organized in the jurisdictions identified in **Exhibit B** annexed hereto.

7. ARC has its principal place of business at 333 Seventh Avenue, New York, New York 10001 and has conducted business at that location since September of 2008. ARC was formed by Silar Advisors, L.P. (“Silar”) for the purpose of taking title to certain real property, contract servicing and other contractual rights that were pledged as collateral for a \$67 million loan to an entity known as Compass USA SPE LLC (“Compass”). The purpose of the loan was to finance Compass’s acquisition of the pledged assets through a Section 363 sale in the bankruptcy of USA Commercial Mortgage Company (“USACM”). In September of 2008, Compass defaulted on its repayment obligations with respect to the \$67 million loan and Silar foreclosed. All of these transactions are described in further detail below.

8. On October 13, 2009, ARC and each of the Subsidiary LLCs conducted meetings and resolved to commence these Chapter 11 cases. The purpose of the Chapter 11 cases is to allow ARC to conduct its obligations as servicer of various loans and to allow all the Debtors to:

a) propose and effectuate resolutions to liquidate or otherwise monetize the various real property

real property disposition, as described in the schedules of the respective Subsidiary LLCs.

assets; b) to protect the rights of the more than 2,400 individual investors in those assets, who face not only continuing diminution of value of their investment but also potential and actual liability with respect to the investments; and c) to protect the rights of ARC to collect its servicing fees and be reimbursed for servicing advances that it acquired or has previously made for the benefit of the properties. Pursuant to the resolutions, ARC and each of the Subsidiary LLCs resolved to also retain professionals, consultants and brokers to assist them in the servicing of the properties and the resolution of the myriad of problems and issues relating to the wind-down and disposition of the properties and the various claims that have been asserted by and against the various constituent groups involved in the process.

(ii) Background; How ARC Came Into Existence and The Nature of Its Assets

9. The events that led to the filing of the Cases can be traced back to the early part of this decade, when USACM decided to take advantage of the unprecedented boom in real estate by entering into the business of soliciting investments from individuals (the “Direct Lenders”) for the purpose of placing those investments into commercial real estate loans throughout the United States.

a. USCAM and Its Business of Placing Speculative High Risk Investments

10. During a time in which conservative investments were yielding 1% to 2% annual returns, the Direct Lenders were attracted by USACM’s promise of exceptionally high returns on their investments, in the range of 12% to 16%, and the promise that the investments would be “safely” secured by real estate collateral.

11. USACM was a “hard money lender” whose business consisted of soliciting investments from Direct Lenders and then in turn placing those investments into speculative, short-

term high interest commercial real estate loans. These loans included acquisition, development, construction, bridge or interim loans secured primarily by first priority liens on undeveloped residential and commercial developments located across the United States. These were never “safe” investments and became especially unsafe when the real estate market began to collapse. The viability of the investments was further undermined by the fact that the principals of USACM (and quite possibly also some of the larger Direct Lenders and other related parties) were engaged in fraud.

12. USACM structured the commercial loans it placed by creating a fractionalized interest in real property collateral pledged by the underlying developer/borrower for each Direct Lender that was placed into the loan. There were frequently as many as 200-300 Direct Lenders placed into each loan. USACM and its affiliated funds claimed that at one time the amount of investments under its management approached \$1 billion.

13. USACM serviced the commercial real estate loans on behalf of the Direct Lenders pursuant to a short form Loan Servicing Agreement (an “LSA”) with each Direct Lender that provided for the servicer to collect both accrued and future income consisting of: (a) a base servicing fee payable monthly at a rate equal to 1% to 3% of the unpaid principal balance; plus (b) default rate interest; plus (c) late charges; plus (d) exit fees; plus (e) deferred origination fees (collectively, “USACM Servicing Fees”).

b. USACM Files for Bankruptcy

14. On April 13, 2006, USACM and its affiliates filed for protection under Chapter 11, Case No. 06-10725(LBR) in the United States Bankruptcy Court for the District of Nevada (“USACM Bankruptcy Case”). The filing was prompted by, among other things, the onset

of a decline in commercial real estate values unprecedented in United States history and by an ongoing investigation of securities law violations by all of the USACM related companies. Tom Allison of Mesirow Financial Investment Corporation was appointed Chief Restructuring Officer of the USACM debtors at the time of the filing.

15. In January of 2007, USACM confirmed a plan of reorganization that would not have been feasible without the proceeds from the sale, pursuant to Section 363 of the Bankruptcy Code, of the USACM Servicing Fees and fractionalized interests, free and clear of all claims that any Direct Lender had against USACM. In the pleadings filed in conjunction with plan confirmation and contemplated sale, Mesirow acknowledged that it had already disposed of the properties that were readily amenable to resolution and that the remainder of the loans would be very difficult to administer and resolve and would require dedication of substantial resources and efforts on the part of the proposed purchaser.

16. A group of Direct Lenders objected to the confirmation of the plan and specifically to the sale of the servicing rights to Compass and the provisions regarding the sale contained in the court-approved asset purchase agreement, but their objections were overruled. As set forth below, this group of objecting Direct Lenders has continuously attempted to undermine the sale and interfere with the provisions of the Confirmation Order and the asset purchase agreement, both before and after the confirmation of the plan and the completion of the transfers contemplated under the plan became final. This small group of protesters is hereinafter referred to as the “Dissenting Direct Lenders.”

c. USACM Sells Servicing and Other Rights To Compass, Financed by Silar

17. The auction sale pursuant to the confirmed plan was memorialized in an Asset

Purchase Agreement (the “APA”) dated February 16, 2007. Under the APA, Compass paid \$67 million for: (a) certain fractionalized direct lender interests that were owned by USACM in the various real properties; (b) the servicing rights under the LSAs; and (c) the right to collect the USACM Servicing Fees. Silar provided the financing for the acquisition and obtained a pledge of the acquired USACM Servicing Fees and related rights as collateral.

18. The form of APA was approved in the USACM Bankruptcy Case and included several schedules for the USACM servicing fees that had accrued, and the rate at which they would continue to accrue on a monthly basis. The Order Confirming the [USACM] Debtors’ Third Amended Joint Chapter 11 Plan of Reorganization, as Modified Herein (the “USACM Confirmation Order”), entered on January 8, 2008 [Docket No. 2376 in the USACM Bankruptcy Case] also expressly stated: “[f]ollowing the Closing, no holder of an Interest in the Sellers shall interfere with the Asset Purchaser’s title to or use and enjoyment of the Acquired Assets based on or related to such Interest, or any actions that the Sellers may take in their Chapter 11 cases (capitalized terms as defined therein).” USACM Confirmation Order ¶ 25.

19. There is no doubt that the Direct Lenders who invested with USACM lost vast amounts of money because of the highly speculative nature of the USACM portfolio and the fact that these particular types of commercial real estate loans were especially vulnerable to the collapse of the real estate market that began as early as 2006 and continues to the present. These losses were further exacerbated by the fact that there was admitted underlying fraud on the part of at least one of USACM’s principals, Joseph Milanowski, who has been tentatively sentenced to 12 years in prison pursuant to a plea bargain that has not yet been finalized and may result in an even longer prison term. Investigations continue with respect to other possible fraudulent acts by USACM and its

principals and related parties.

d. Dissenting Direct Lenders Interference with Compass's Rights Under the Confirmed Plan and the APA

20. Even before the confirmation of the USACM plan and the closing of the sale under the APA, and angered by the almost complete loss of their investments at the hands of USACM, the Dissenting Direct Lenders began a campaign to take over the servicing rights themselves and deprive Compass of the benefit of its acquisition. Although the Dissenting Direct Lenders have claimed the right to service themselves, they have never identified how they intended to go about doing this, or how much it would cost, or the identity of any person or entity who was both willing and able to handle the massive effort required to service more than 50 defaulted commercial real estate loans.

21. As part of this campaign, the Dissenting Direct Lenders insisted that they had successfully terminated Compass as servicer and began communicating directly with various borrowers, interfering with Compass's ability to exercise the servicing rights it had obtained under the plan. The Dissenting Direct Lenders were subsequently told by the Bankruptcy Court that this behavior violated the USACM Confirmation Order and related orders and directed them to stop. A contempt order was issued to force the suspension of the prohibited conduct, but only after a 2-day evidentiary hearing.

22. In order to resolve the issue created by the Dissenting Direct Lenders, Compass brought motions in the USACM Bankruptcy Case for orders enforcing the USACM Confirmation Order. Certain limited liability companies that had been formed by the Dissenting Direct Lenders commenced litigation in the federal district court in Reno, Nevada, contending, among other things, that Compass should be terminated as servicer, to which Compass asserted

counterclaims for interference with the servicing rights and diminution in the value of the purchased assets. All of these actions ended up in the federal district court in Las Vegas, Nevada, where they were consolidated and are collectively pending as Case No. 07-0892 (the “Nevada Litigation”).

e. Compass Fails and Silar Forecloses on Its Collateral

23. Through their various actions, the Dissenting Direct Lenders succeeded in completely destroying the value of Compass, whose principals had invested nearly \$30 million in addition to the money they had borrowed to finance the acquisition. This investment provided, among other things, servicing advances to pay insurance and taxes for the properties which Compass was servicing, for the protection not only of its own interests but also for the protection of all of the holders of fractionalized investor interests in the underlying real estate collateral.

24. Because the actions of the Plaintiff Direct Lenders effectively stopped Compass from realizing any income from the assets it had acquired from USACM, Compass was unable to repay its obligations to Silar under the financing arrangements, and on September 26, 2008, Silar exercised its rights to foreclose upon the Compass collateral. This foreclosure was conducted under New York law and immediately confirmed an almost \$30 million loss to Compass.

25. In order to effectuate the foreclosure, Silar formed a limited liability company, Repo Resolution LLC, which by Certificate of Name Change filed on September 26, 2008, became Asset Resolution LLC, the lead debtor herein. ARC took title to all of the pledged Compass assets including: (a) servicing rights, (b) the rights to collect the USACM Servicing Fees; (c) fractionalized direct lender interests directly owned by Compass in various of the real properties; and (d) the single purpose entities that had been formed to hold title to properties on which Compass

had foreclosed.

(iii) Events Leading to the Commencement of these Cases

a. Dissenting Direct Lenders Continue Their Campaign Against ARC

26. Following ARC's acquisition of the former USACM/Compass assets through foreclosure, the Dissenting Direct Lenders began a campaign to duplicate the "success" they had achieved in shutting down Compass, by interfering with the proper servicing of the assets in order to prevent ARC from collecting the servicing fees that is entitled to as successor-in-interest to Compass, and as guaranteed by the USACM Confirmation Order. This group has demonstrated that it will never agree to any solution proposed by ARC for any of the properties.

27. During the time that ARC has been servicing the portfolio, and in furtherance of their litigation goals, the Dissenting Direct Lenders have rejected, and have encouraged other Direct Lenders to reject, sales offers and have refused, and encouraged others to refuse, to honor their contractual obligations under the LSAs to fund unpaid taxes and critical repairs, with the specific and express strategy of impairing ARC's rights as servicer. This strategy unfortunately also creates serious adverse consequences not just for ARC, but for all the Direct Lenders with an interest in any given loan.

b. Dissenting Direct Lenders Blow Up A Brokered Settlement of All Issues

28. On July 11, 2008, a receiver was appointed in the Nevada Litigation to review the rights and claims of the various parties and to broker a settlement. The receiver, Tom Grimmett, spent several months reviewing the issues and negotiated a settlement with Silar and ARC that he recommended to the court. The Dissenting Direct Lenders, however, opposed the settlement and through and email, blog and robo-dialer campaign, persuaded other Direct Lenders to also reject the

settlement. ARC contended, and the Receiver acknowledged, that much of the information contained in these blogs and emails was false and misleading.

29. On January 20, 2009, the judge in the Nevada Litigation proclaimed the settlement dead, discharged the receiver and instructed any Direct Lender who wished to intervene in the Nevada Litigation to do so forthwith.

30. Only 46 of the Dissenting Direct Lenders, whose outstanding interests are a mere 4.55% of the total Direct Lenders loans by amount, have elected to intervene and become plaintiffs in the Nevada Litigation (the “Plaintiff Direct Lenders”). Of those 46 Dissenting Direct Lenders, eight are related parties. The Plaintiff Direct Lenders and the Dissenting Direct Lenders are for the most part the same, although some members of the Dissenting Direct Lender group elected not to intervene in the Nevada Litigation and therefore the two groups are not completely identical.

c. Dissenting Direct Lenders Interfere With the Marketing And Sale of the Gess Property in Houston

31. One specific example of the Plaintiff Direct Lenders’ willingness to sacrifice the value of their own investments in pursuit of their perceived claims against Silar and ARC is the “Gess Property.” The Gess Property is an 810 unit apartment complex in Houston that was facing tax foreclosure and condemnation because the borrower had defaulted on its obligations and the Direct Lenders with interests in that loan had declined to comply with capital calls to fund the unpaid taxes.

32. While the Gess Property was still being serviced by Compass, Compass obtained an offer to purchase the property for \$16.25 million. The Direct Lenders blocked the proposed sale at \$16.25 million on the uninformed belief that the property was worth more.

33. Thereafter, property values continued to plummet and the Gess situation was

becoming even more precarious, with the impending tax lien foreclosure further complicated by a threat of condemnation by the City of Houston. The servicer continued to market the property, however, obtaining a new offer for \$11 million. This offer was also rejected.

34. In May of 2009, following the ARC foreclosure, ARC as servicer believed that the Gess property was in imminent danger of being completely lost to either a tax lien foreclosure or condemnation by the City of Houston, either of which would also have dispossessed the over 400 tenants in the property. In May of 2009, therefore, ARC filed an emergency motion in the Nevada Litigation asking the Court to approve yet a third offer for the Gess Property, this time in the amount of \$8.5 million.

35. The Plaintiff Direct Lenders continued to object to an \$8.5 million cash sale because they wanted to enter into a joint venture with the purchaser rather than cash out their interests at the proposed price. After fourteen hearings, the Nevada Court approved the transfer to the joint venture, in a transaction that ARC, as servicer, believed to be far riskier and less economically advantageous than other alternatives.

36. In its order approving the transfer, the Nevada Court also drastically reduced ARC's fees from the amounts pursuant to the USACM Confirmation Order for the over two years of post-default servicing, including the hiring and supervision of a property manager, the retention of a broker who obtained three viable offers for the property and dealing with the multiple objections of the Plaintiff Direct Lenders. The Court instead approved a servicing fee of only \$94,000 and refused to allow any of the other fees that were set forth in the LSAs.

37. Over the objection of ARC, the Nevada Court then permitted the sales proceeds and joint venture interests to be distributed to the 285 direct lenders with interests in the

Gess Loan.

d. Dissenting Direct Lenders Interfere with the Sale of the Anchor B Property in Texas

38. A second example of the difficulties created by the Plaintiff Direct Lenders involves a loan known as the “Anchor B” loan. This property, an empty big-box store in Houston, Texas, had been sold at a tax lien foreclosure sale in May of 2009 because the Direct Lenders in that loan had refused to fund the payment of the delinquent real property taxes. ARC nonetheless found a broker for the property, who in turn found a buyer who was willing to pay \$1.9 million for the property through Anchor B’s redemption rights.

39. On October 1, 2009, the Plaintiff Direct Lenders made an emergency motion to stop this sale, which had been approved as required under the LSAs by the holders of more than 51% of the Direct Lender interests in the property (ARC itself held 33% of the Direct Lender interests in Anchor B). The sale had closed before the TRO was filed, but ARC nonetheless had to incur the expense of going into court and defending against the Plaintiff Direct Lenders’ actions. If the sale had not closed, the value of the property would have been lost completely up on the expiration of the six month redemption period for the foreclosed taxes.

e. Bankruptcy Is The Only Mechanism Through Which All of the Property Management and Other Outstanding Issues Can Be Resolved

40. The highly litigious positions taken by the Plaintiff Direct Lenders have made it impossible for ARC to service the loans. Although the loans are in default, ARC has not been able to foreclose on any of the properties because it has not been able to identify a title insurance company will conduct the foreclosure sale and insure subsequent title, in light of the disputes. The Direct Lenders have refused to honor capital calls, which has resulted in the loss of at least one

property to tax foreclosure and others are in danger of that same fate. ARC cannot negotiate any short sales without the consent of at least 51% of the Direct Lenders in any given property, and the Plaintiff Direct Lenders have resolved to try to block every proposal. ARC's ability to retain brokers to market any of the properties is severely impaired but notwithstanding the numerous difficulties involved, ARC has persuaded Situs, Inc. ("Situs") to undertake the real property marketing efforts. ARC will file an application for approval of ARC's retention of Situs with this Court.

41. The Nevada court both will not and cannot resolve these issues within the context of the Nevada Litigation.

42. ARC asked the Nevada court to appoint a receiver over all the direct lender assets *and* the servicing rights, with expanded powers to administer the properties, borrow money to maintain and preserve the properties with a priority right of repayment and other similar authorizations. On August 16, 2009, the court denied the motion after it was opposed by the Plaintiff Direct Lenders.

43. There is also a major question regarding the ability of the Nevada court to resolve all of the outstanding issues and disputes. The Plaintiff Direct Lenders, as a group, constitute fewer than two percent of all the Direct Lenders in number and hold only 4.55% of all Direct Lender interests in amount. On the other hand, in respect of its Direct Lender interests alone (and without taking into account any of the servicing or other fees to which it is entitled), ARC holds 5.77% of the Direct Lender interests in the properties and there are over 2,400 holders of Direct Lender interests in the various properties who are not parties to the Nevada Litigation. Finally, the owners of the various real properties (the "borrowers" under the original USACM arranged loans)

are also not parties to the Nevada Litigation, nor are the taxing authorities holding delinquent tax liens or other third parties with claims against the properties whose interests must be resolved.

44. The defense of the Nevada Litigation has cost ARC and its predecessor over \$7 million so far, with no hope that the expenditure of this or any other sum of money will resolve the multitude of issues and interests involved. The only practical mechanism to deal with the resolution of *everyone's* rights and interests in the various assets and to provide for orderly and efficient liquidation of the various real properties, is the use of the particular powers and procedures granted to a debtor-in-possession under Chapter 11 of the Bankruptcy Code. Accordingly, ARC and each of the Subsidiary LLCs have determined to seek the protection of Chapter 11 in order to effectuate the orderly administration of all of the assets, and the complete resolution of all of the various competing claims and interests therein.

(iv) Organizational Structure and Management.

45. As stated above, ARC is a limited liability company, organized under the laws of the State of Delaware. The Subsidiary LLCs are also limited liability companies organized under the laws of various states as described in **Exhibit A** hereto. The principal place of business of all of the Debtors is 333 Seventh Avenue, New York, New York 10001.

46. ARC and the Subsidiary LLCs will be managed on a daily basis by Sara Pfrommer, Chief Restructuring Officer and General Counsel. Ms. Pfrommer has been involved in hundreds of bankruptcy cases during her thirty year career as a lawyer with the national firms of McDermott, Will & Emery; Weil, Gotshal & Manges and Sheppard Mullin Richter & Hampton. She was retained by ARC in August 2009 to review the Nevada Litigation and all of the outstanding issues with respect to property management and related claims and agreed to act as CRO and

General Counsel for the debtors when the entities determined that it was necessary to seek bankruptcy protection.

47. In order to conduct the day-to-day servicing of the loans, ARC entered into a contract with Servicing Oversight Solutions, LLC ("SOS"), whose principal offices are in Farmington, Connecticut. SOS is an affiliate of ARC, in that it is wholly owned by Silar Advisors, L.P. ARC and the Subsidiary LLCs propose to continue the employment of SOS for the marketing and administration of the portfolio during the course of these Chapter 11 cases.

(v) Debtors' Cases Not Originally Commenced
Under Chapter 7 or Chapter 13

48. These cases were not originally commenced under chapter 7 or chapter 13 of the Bankruptcy Code. Accordingly, L.B.R. 1007-2(a)(2) is inapplicable.

(vi) Pre-petition Committees and Holders of the Twenty Largest Unsecured Claims

49. The Debtors are unaware of the formation of any committee prior to the Petition Date. A list setting forth the each Debtor's twenty (20) largest unsecured creditors of the Debtor is attached as **Exhibit C**. As required by L.B.R. 1007(a)(4), Exhibit C includes the creditors' names, addresses, telephone numbers (for persons familiar with the account, if available), amount of each claim, and an indication of whether the claims are contingent, unliquidated, disputed, or partially secured.

(vii) Holders of Five Largest Secured Claims

50. The only secured creditor of ARC is Silar Advisors, L.P., with respect to a \$3.5 million loan to ARC to preserve certain valuable water rights in the San Joaquin Valley of California that were in jeopardy of foreclosure by a senior lender whose position was redeemed with the Silar advance.

(viii) Summary of the Debtor's Assets and Liabilities

51. The Debtors are filing with their petitions their Schedules of Assets and Liabilities and Statements of Financial Affairs (collectively, the "Schedules") in satisfaction of L.B.R. 1007-2(a)(6). The Debtors reserve the right to amend the Schedules.

52. The Debtors believe that they are solvent on a balance sheet basis. On the Schedules submitted with their petitions, each of the Debtors has placed conservative valuations on various assets listed therein. Overall, the collective Debtors estimate that the value of their servicing rights and real property interest is substantial, but their exact value cannot be determined until those assets have been liquidated. In addition, the Debtors have assigned a \$10 million to \$50 million value to various litigation claims that may be pursued on behalf of the Debtors, the exact amount of which will turn not only on the successful assertion of the various claims but also on the ability to collect up any judgment in respect thereof.

53. ARC and the Subsidiary LLCs have list on Schedule F of their respective Schedules all of the Direct Lenders in every loan, in order to ensure that each one of them receives all of the appropriate notices and will have the opportunity to be fully included in the resolution of these Cases. Some of the Direct Lenders have asserted tort or contract claims against ARC and are therefore contingent and unliquidated creditors of ARC. For the most part, however, the Direct Lenders are not direct creditors of the Debtors, but rather have claims and interests that are limited in recourse to the properties that are held and administered by ARC, as servicer.

54. Additionally, ARC currently holds \$10,771,332 in an account for the benefit of itself and various direct lenders. The money in this account consists of proceeds from the sale of various real properties by Compass. ARC, as successor-in-interest to Compass' rights in this

account, claims that it is entitled to all such funds in respect of servicing fees and the right to collect servicing fees acquired from the USACM bankruptcy. The Direct Lenders claim that ARC is not entitled to any of such funds. The validity, priority and extent of the interests of various claimants to this fund will be one of the key issues that must be resolved in the course of these bankruptcy cases.

(ix) Debtors' Securities

55. Due to the organizational structure of the Debtors' business, L.B.R. 1007-2(a)(7) is not applicable.

(x) Property in Possession or Custody of Custodian

56. Other than as discussed in the next paragraphs, the Debtors have no property in possession or custody of any custodian, public officer, mortgagee, pledgee, assignee of rents or secured creditor, or agent for any such entity.

57. There are proceeds that were generated from the sale of the Gess property (as described in paragraphs 31 through 37 above in the amount of \$1,590,000 that are currently being held by ARC's counsel in the Nevada Litigation, Greenberg Traurig LLP. Additionally, there is \$404,320 resulting from the sale of water rights owned by Fox Hills SPE LLC is being held by Compass' former counsel, Sheppard Mullin Richter & Hampton. Finally, the management companies for three of the income producing properties – Palm Harbor, Gramercy and the Gardens Timeshare retained collections from rents and sales for periodic remittance to ARC. The exact amounts retained by these companies cannot be determined exactly under ARC has completed its reconciliation with the respective management companies as of the Petition Date.

(xi) Premises Where the Debtors Conduct Business

58. As of the Petition Date, the Debtors' principal place of business is 333 Seventh Avenue, New York, New York (the "New York Office").

(xii) Location of Debtor's Substantial Assets and Books and Records

59. The location of the Debtors' assets is identified in large measure on the Schedules filed in this case. The majority of the Debtors' general books and records are maintained on premises at the New York Office. There are additional books and records relating to specific properties that are maintained at the offices of ARC's servicing agent, SOS, whose offices are located at 11 Talcott Notch Road, Farmington, Connecticut.

(xiii) Threatened or Pending Actions Against the Debtor

60. As noted above, ARC is currently a defendant and a counter-claimant in the Nevada Litigation. The claims asserted against ARC go to the very heart of the value and extent of the Debtors' assets and as such will be stayed by the application of Section 362 upon the filing of the Debtors' cases. The Subsidiary LLCs are not subject to any pending or threatened litigation.

(xiii) The Debtors' Senior Management

61. The Debtors' senior management consists of the following:

<u>Name</u>	<u>Position With Debtors</u>
Sara Pfrommer	CRO and General Counsel

(xiv) Compensation of Management/Budget for Ongoing Operations

62. In accordance with L.B.R. 1007-2(b)(1), the amounts paid and proposed to be paid for the thirty (30) day period following the Petition Date for employees of the Debtors is \$0.00.

63. In accordance with L.B.R. 1007-2(b)(2), Sara Pfrommer, as Chief Restructuring Officer, is to be paid \$35,000 per month.

64. In accordance with L.B.R. 1007-2(b)(3), a projection of cash receipts and disbursements for the next 30, 60 and 90 days is attached hereto as **Exhibit D**.

65. Although ARC has substantial assets, none of these assets is immediately liquid. Accordingly, ARC intends to obtain debtor-in-possession financing in order to fund its operations during the reorganization period, as described in more detail in paragraph 87, below.

B. Additional Information In Support of First Day Motions

66. In accordance with L.B.R. 1007-2(b), the Debtors represent that they intend to continue in the management of their properties as debtors and debtors in possession pursuant to Bankruptcy Code section 1107 and 1108.

67. In order to continue operating effectively as debtors in possession, the Debtors require approval of certain transactions and dealings immediately. Therefore, the Debtors are moving this Court for approval of certain “first day” matters in the instant Case (collectively the “First Day Motions”). The following First Day Motions require immediate approval in order for the Debtor’s business to continue uninterrupted during the immediate postpetition period.

(i) **Joint Administration**

68. The Debtors will seek joint administration of these Chapter 11 cases pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure.

69. The Debtors believe that these cases should be administered jointly because the business operations of the Debtors are closely related and they share general administration. Entry of an order directing joint administration of these cases will obviate the need for duplicative notices, applications and orders, and thereby save considerable time and expense for the Debtors and their estates.

70. The rights of the respective creditors of the Debtors will not be adversely affected by the proposed joint administration of these cases because each creditor may still file its claim against a particular estate. In fact, the rights of all creditors will be enhanced by the reduction in costs resulting from joint administration. The Court will also be relieved of the burden of entering duplicative orders and maintaining duplicative files. Furthermore, supervision of the administrative aspects of the chapter 11 cases by the Office of the United States Trustee will be simplified.

71. By reason of the foregoing, the Debtors submit that the interests of the Debtors, their creditors and their estates would best be served by joint administration of the above-captioned cases.

(ii) Retention of Professionals

72. The retention of Chapter 11 professionals is essential to the Debtors' reorganization efforts. Concurrently with this filing, the Debtors are seeking to retain and employ Klestadt & Winters, LLP, as general bankruptcy counsel pursuant to section 327(a) of the Bankruptcy Code. The Debtors believe that Klestadt & Winters, LLP is well qualified to provide the services contemplated by its retention application, and that the services to be provided by Klestadt & Winters, LLP are necessary for the Debtors' successful reorganization efforts.

73. The Debtors are also seeking to retain and employ Bryan Cave, LLP as special corporate, real estate, and litigation counsel pursuant to section 327(e) of the Bankruptcy Code. Because of its expertise and institutional knowledge of the Debtors' operating history, its business and litigation matters, Bryan Cave, LLP is uniquely situated to advise and assist the Debtors in the preparation of their schedules and statement of financial affairs, and with respect to

various corporate, real estate and litigation matters as described in its retention application. Klestadt & Winters, LLP and Bryan Cave, LLP will coordinate to avoid unnecessary duplication of services.

74. It is contemplated that the Debtors will be required to retain additional special counsel to represent them for limited purposes, such as foreclosures with respect to the loans being serviced.

75. The Debtors have reviewed the applications and affidavits submitted in support of the retention of the above referenced professionals. The Debtors have determined that the services of the above referenced professionals are necessary and beneficial to the Debtors' continuing operations and requests that this Court approve the same.

76. The Debtors may determine that they require the assistance of additional professionals in conjunction with the servicing and wind-down of the real properties, and will apply for permission to retain such professionals as and when needed, pursuant to the requirements of the Bankruptcy Code.

(iii) Claims and Noticing Agent

77. The Debtors have selected Epiq Systems as the official notice, claims and balloting agent ("Claims Agent"). The Debtors estimate that there are in excess of 2,500 creditors and parties in interest in these chapter 11 cases, many of which are expected to file proofs of claim. This high number of creditors and parties-in-interest in this case would impose a heavy administrative burden on the Clerk's Office.

78. It is in the best interests of the Debtors' estates and the creditors for the estate to retain a professional Claims Agent to provide administrative assistance to the Clerk's Office in these Cases because such an agent has already developed efficient and cost-effective methods for

administering such cases.

(iv) Motion to Approve Notice Procedures.

79. The Debtors will seek authority, pursuant to section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007, to implement certain notice procedures (the “Notice Procedures”) in connection with the administration of these chapter 11 cases.

80. Thousands of parties in interest may be entitled to receive notice in these cases. Providing notice of all motions, pleadings, applications, and other requests for relief (collectively, the “Pleadings”) filed to each creditor and party in interest is unnecessary and would be extremely burdensome and costly to the estates, in light of the photocopying, postage, and other expenses associated with such large mailings.

81. The Debtors believe that the Notice Procedures will provide sufficient notice to those parties in interest, while, first, eliminating a significant and burdensome cost to the estates, and second, will limit confusion by parties in interest as to whether they must respond to a particular pleading that does not necessarily affect their interests.

82. In connection with the Notice Procedures, the Debtors contemplate that the Claims Agent will maintain a website on which, inter alia, all docket entries in these cases will be maintained and available, free of charge.

(v) Maintain Existing Bank Accounts

83. The Debtors intend to open debtor in possession bank accounts (“DIP Bank Accounts”) in New York as required under the Bankruptcy Code and the guidelines of the United States Trustee’s Office. However, by motion (the “Cash Management Motion”), the Debtors request that they be allowed to maintain certain of their existing bank accounts (“Continuing Bank

Accounts”) and business forms (“Business Forms”). The Continuing Bank Accounts are used for payment of ordinary business expenses and collection of assets. The Continuing Bank Accounts are necessary and essential for the continuation of the Debtors’ business and the realization of the greatest value of the Debtors’ estates.

84. The Debtors believe that it is appropriate and beneficial to continue using the Continuing Bank Accounts in order to avoid substantial disruptions to the Debtors’ wind-down efforts, and adverse economic and operational consequences on the Debtors’ relations with vendors and others.

85. No checks issued from the Continuing Bank Accounts prior to the commencement of this case will be honored, unless authorized by separate order of this Court. The Debtors will immediately advise its banks not to honor pre-petition checks absent an order of the Court. By so advising their banks, the Debtors will achieve the goals of (a) establishing a clear demarcation between pre-petition and post-petition checks and (b) blocking the inadvertent payment of pre-petition checks, without disrupting the Debtors’ ongoing operations.

86. In other Chapter 11 cases, bankruptcy courts have recognized that strict enforcement of bank account closing requirements does not serve the rehabilitative process of Chapter 11. Bankruptcy courts in this district have routinely waived such requirements and replaced them with alternative procedures on a case-by-case basis. A similar authorization is appropriate in this case with respect to the Continuing Bank Accounts.

(vi) Upcoming Anticipated Motions

a. Debtor-in-Possession Financing

87. The Debtors contemplate filing of a motion to approve financing to provide

the Debtors the necessary liquidity to properly operate their businesses and meet their administrative obligations. At this time, the Debtors do not anticipate the need for expedited relief, and anticipate seeking approval of such financing on notice.

b. Real Estate Broker

88. The Debtors will also very quickly seek authorization to employ and retain Situs, Inc. as real estate broker pursuant to sections 327(a) and 328(a) of the Bankruptcy Code. Retention of Situs, Inc. is necessary to enable the Debtors to continue to market and sell real estate interests, where a maximum value is obtainable. Therefore, the Debtors determined in their business judgment, that they require the assistance of an experienced real estate broker to assist with the marketing and disposition of the real estate interests.

c. Sales of Properties

89. ARC has obtained an offer for the sale of the Harbor Georgetown property. This property is not currently a real-estate owned property, but the defaulting owner has agreed to voluntarily transfer the property by deed-in-lieu of foreclosure, which will permit ARC to effectuate the sale. ARC anticipates making under Bankruptcy Rule 9019 for the compromise with the borrower, together with a motion to sell the property under Section 363, within the near future.

C. Conclusion

The Debtors believe the protections afforded by Chapter 11 will enable them wind-up their affairs in an orderly fashion and to preserve the value of their assets for the benefit of their creditors.

On Behalf of the Debtors,

/s/ Sara Pfrommer
Sara Pfrommer
Chief Restructuring Officer
and General Counsel

Sworn to before me this
14th day of October, 2009

/s/ Joseph C. Corneau
Notary Public

Exhibit “A”

Exhibit “A”

EXHIBIT A

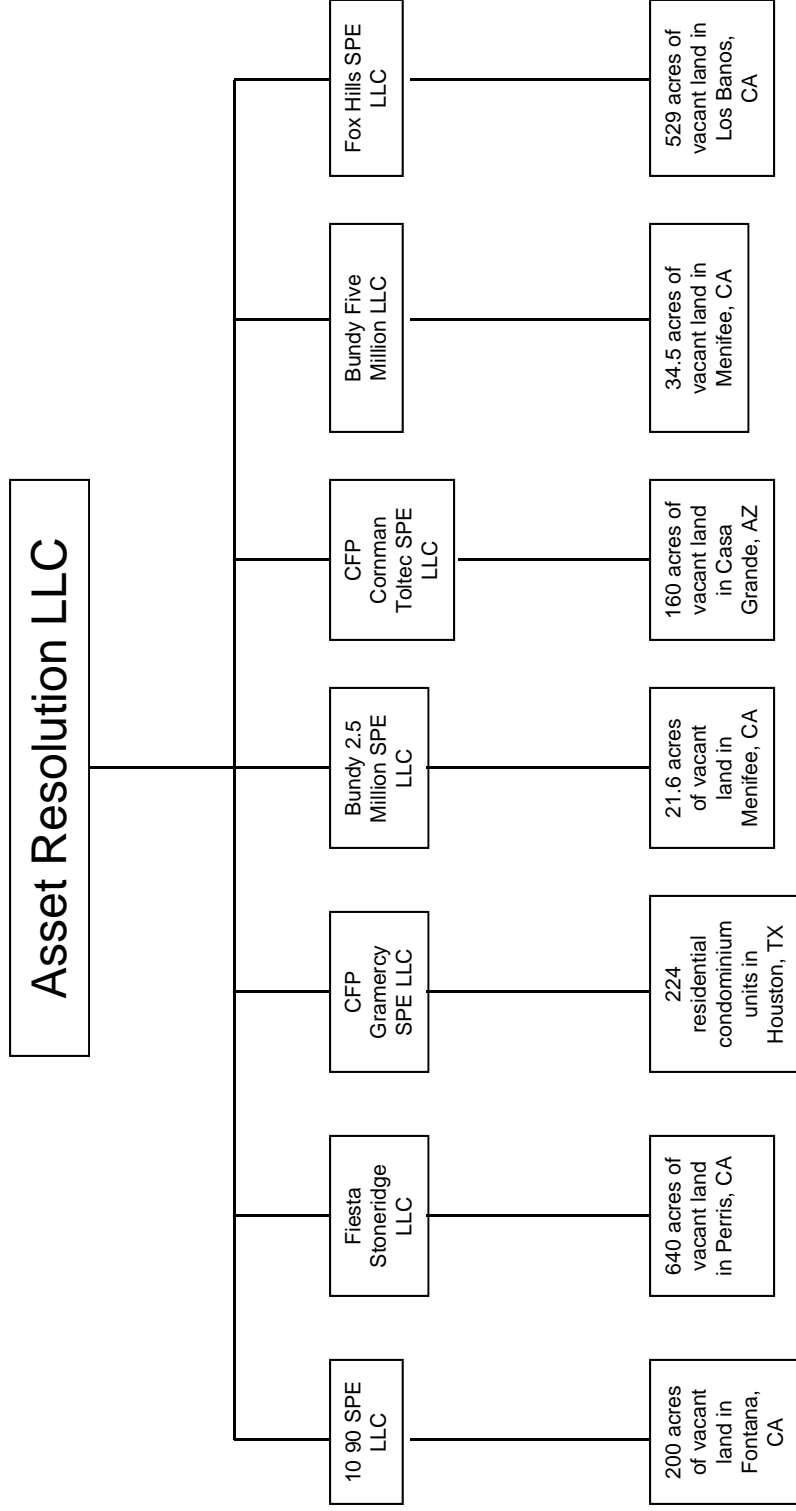


EXHIBIT A (cont.)

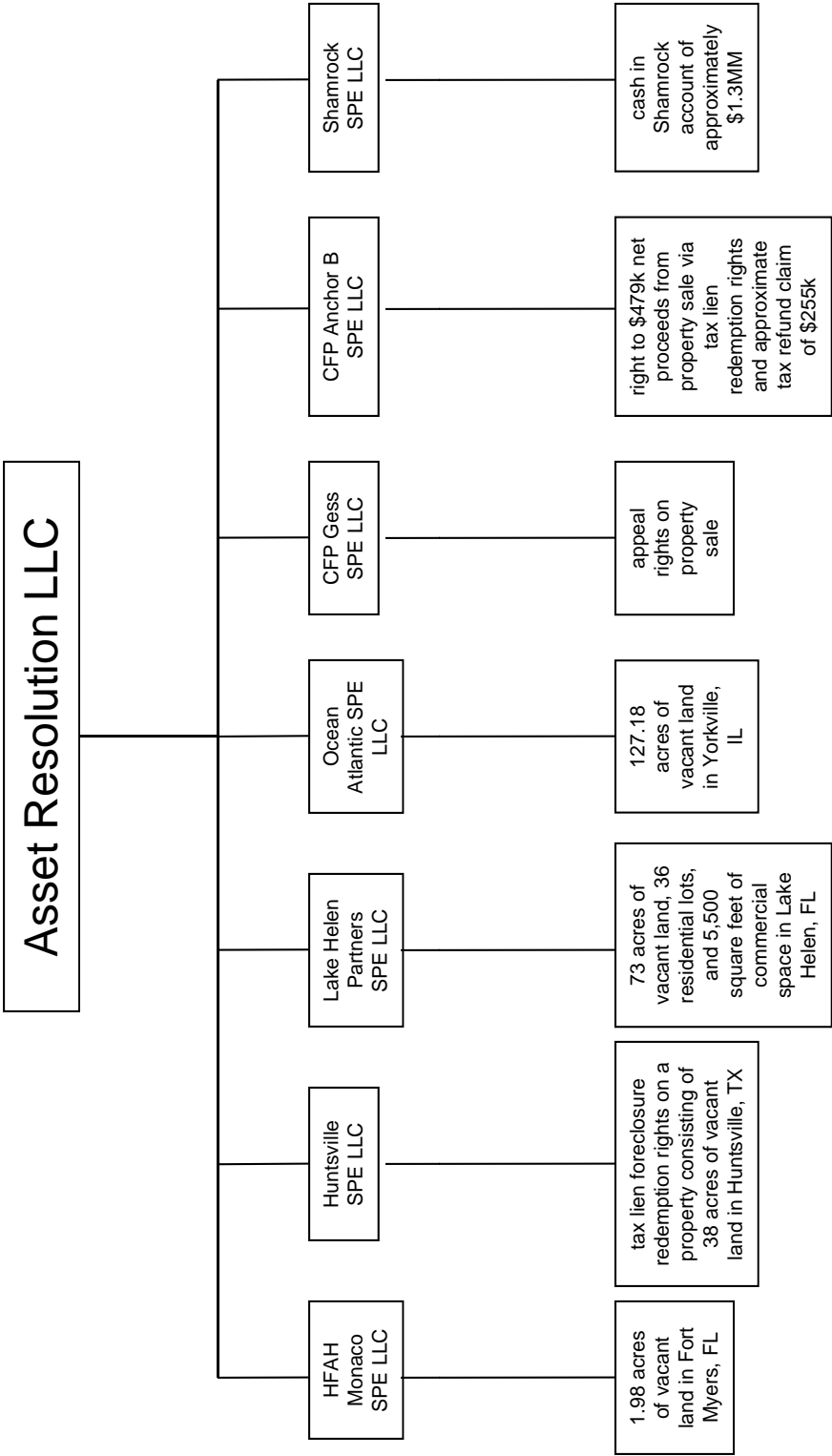


Exhibit “B”

Exhibit “B”

EXHIBIT B TO RULE 1007 AFFIDAVIT
SCHEDULE OF SUBSIDIARY LLCS

Name	State of Incorporation
10 90 SPE LLC	California
Fiesta Stoneridge LLC	California
CFP Gramercy SPE LLC	Texas
Bundy 2.5 Million SPE LLC	California
CFP Cornman Toltec SPE LLC	Arizona
Bundy Five Million LLC	California
Fox Hills SPE LLC	California
HFAH Monaco SPE LLC	Delaware
Huntsville SPE LLC	Delaware
Lake Helen Partners SPE LLC	Delaware
Ocean Atlantic SPE LLC	Delaware
CFP Gess SPE LLC	Texas
CFP Anchor B SPE LLC	Texas
Shamrock SPE LLC	Delaware

Exhibit “C”

Exhibit “C”

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:) **In Proceedings Under Chapter 11**
)
ASSET RESOLUTION LLC,) **Case No. _____**
)
Debtor.)
)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [*or* chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
SEE ATTACHED		All are Direct Lender Claims	All are Contingent Unliquidated Disputed	

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Restructuring Officer and Corporate Counsel of ASSET RESOLUTION LLC, named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date: October 14, 2009

Signature: /s/ Sara Pfrommer
Sara Pfrommer
Chief Restructuring Officer
and Corporate Counsel

20 Largest Creditors Holding Un-Secured NonPriority Claims - Asset Resolution LLC

	Creditors Name And Mailing Address Including ZIP Code and Account Number	Date Claim was incurred and consideration for claim. If claim is subject to setoff, so state	Contingent	Unliquidated	Disputed	Amount of Claim without Deducting Value of Collateral	Contact	Phone #
1	Greenburg Traurig LLP, 3773 Howard Hughes Pkwy, Ste 500 N Las Vegas, NV 89169	Various invoices and contingency amounts; Litigation in District of Nevada	X	X		1,450,000.00	Mark Tratos	702-792-3773
2	Sheppard Mullin, 333 South Hope Street, 48th Fl, Los Angeles, CA 90071	Various invoices, CA legal matter		X		1,345,715.14	Ori Katz	415-774-3238
3	Millbank, Tweed, Hadley & McCloy LLP, DR., 1 Chase Manhattan Plaza, NY, NY 10005	Various invoices, various property related legal matter		X		636,190.91	Tyson Lomazow	212-530-5367
4	Sullivan & Worcester One Post Office Square Boston, MA 02109	Various invoices, MA foreclosure and BK legal matter		X		604,275.01	Liza Foley	617-210-8403
5	Weil, Gotshal & Manges LLP, 700 Louisiana, Ste 1600, Houston, TX 77002	Various invoices, Texas foreclosure legal matter		X		588,592.40	Sylvia Mayer	713-546-5087
6	Integrated Lender Services, 14320 Firestone Bvd, Ste 303, La Mirada, CA 90638	Various invoices, CA foreclosure trustee services		X		288,825.80	Accounting Dept	714-522-8795
7	Blank Rome LLP, 1200 North Federal Hwy, Boca Raton, FL 33432	Various invoices, Florida foreclosure legal matter		X		244,242.91	Matthew Comisky	215-569-5678
8	GreyStar, 750 Bering Drive, Suite 300, Houston, TX 77057	Gramercy / Gess Property Management		X		204,809.00	Jackie Rhone	713-479-8909
9	Property & Casualty, 707 Westchester Avenue, Suite 201, White Plains, NY 10604	Property and Casualty Insurance Premiums		X	X	194,825.96	Peter Lefkowitz	212-457-8871
10	Servicing Oversight Solutions LLC 11 Talcott Notch Road Farmington, CT 06032	Oct invoice (remaining payable), Servicing expense				104,944.03	(Not included in top 20 b/c affiliate)	
11	Rudens McClosky, 200 East Broward Blvd, Ft Lauderdale, FL 33301	Various invoices, Florida foreclosure legal matter		X		74,676.45	Ralph Guijarro	954-527-2470
12	Sharpstown Mall Texas LLC; Anchor B	Unpaid Mall Association Fees		X		62,179.14	Edward Wolochin	713-777-1111
13	Riemer Braunstein, Three Center Plaza, Boston, MA 02108	Various invoices, Illinois foreclosure legal matter		X		52,147.21	Peter Sutton	617-880-3400

	Creditors Name And Mailing Address Including ZIP Code and Account Number	Date Claim was incurred and consideration for claim. If claim is subject to setoff, so state	Contingent	Unliquidated	Disputed	Amount of Claim without Deducting Value of Collateral	Contact	Phone #
14	Jennings Strouss, 201 E. Washington Street, 11th Floor Phoenix, AZ 85004	Various invoices, Arizona foreclosure legal matter		X		44,681.95	Bruce May	602-262-5923
15	Geary, Porter, & Donovan , 16475 Dallas Parkway, Suite 400, Addison TX, 75001	Various invoices, property legal matter		X		41,858.38	David Tatum	972-931-9901
16	Environ, 2010 Main Street, Ste 900, Irvine, CA 92614	Various invoices, Property Environmental Reports		X		41,500.00	David Liu	949-261-5151
17	Citizens Property Insurance Corp., 6676 Corporate Center Parkway, Jacksonville FL 32216	Sept 2009 invoice, various property insurance premiums		X		33,017.71	Accounting Dept	877-227-3492
18	Sutton Land Title Agency, 515 Rockaway Avenue, Valley Stream NY, 11581	Title and Lien Search		X		31,709.75	Accounting Dept	516-837-6100
19	Jaffe Raitt Heuer & Weiss, 27777 Franklin Road, Suite 2500, P.O. Box 5034, Southfield, Michigan 48086	Various invoices, Michigan foreclosure legal matter		X		20,089.80	Patricia Werk	248-727-1366
20	Analysis Group, 111 Huntington Avenue, 10th Fl, Boston, MA 02199	May and August 2008 invoices, Water rights valuation		X		19,395.00	Janis Carey	720-963-5330
21	Security Title Agency, 3636 North Central Avenue, 2nd Floor Phoenix AZ 85012	May 2008 invoice, Default services for Cornman Toltec		X		17,438.00	Ned Fajkowski	602-266-0275
22	Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd Fl, NY, NY 10017, Invoice # 33904	November 2007 invoice, investor mailing services		X		16,486.82		
23	Herron Companies, 2929 Edinger Avenue, Tustin, CA 92780	Various invoices, property appraisals		X		16,400.00		
24	Ice Miller LLP One American Square, Suite 3100 Indianapolis, IN 46282	Various invoices, Indiana foreclosure matter		X		15,494.34		
25	San Luis Water District, 1015 6th Street, Los Banos, CA 93635	Various invoices, water district taxes		X		13,493.38		
26	Ellenoff Grossman & Schole LLP 150 East 42nd Street New York, NY 10017	Various invoices, settlement matters and general asset management and protection matters		X		12,195.00		

	Creditors Name And Mailing Address Including ZIP Code and Account Number	Date Claim was incurred and consideration for claim. If claim is subject to setoff, so state	Contingent	Unliquidated	Disputed	Amount of Claim without Deducting Value of Collateral	Contact	Phone #
27	Urban Mail Houston, LP, 2100 W. 7th Street, Fort Worth, TX 76107, Unit 148-C-CU	May 2008 invoice, Mail common area maintenance charge		X		10,567.62		
28	Jack Holler Commercial Real Est, 3910 Pecos-Mcleod Interconnect Suite A-100, Las Vegas, NV 89121	July 2008 invoice, commercial RE valuation work for Tom Grimmert		X		10,064.29		
29	Broad and Cassel, 1 North Clematis Street, Suite 500, West Palm Beach, FL, 33401	Various invoices, Florida foreclosure legal matter		X		10,005.55		
30	Fiore & Hamburger, 2 Gina Way, Boxford, MA 01921	Aug 2008 invoice, MA legal matter as it relates to Amesbury		X		7,200.00		
31	Landco, LP, 11281 Richmond Avenue, Ste J-105, Houston, TX 77083	April 2008 invoice, Gess property survey		X		6,600.00		
32	James Mintz Group 32 Avenue of the Americas, 21st Fl New York, NY 10013	May 2008 invoice, investigation into Binford borrower's asset		X		5,942.23		
33	Law Offices of Alan Vanderhoff 701 "B" Street, Suite 1000 San Diego, CA 92101	Various invoices, 60th Street Venture property legal matter		X		5,615.00		
34	Bullivant Houser Bailey PC, 300 Pioneer Tower, 888 SW Fifth Avenue, Portland, OR 97204	Various invoices, Indiana foreclosure matter		X		5,110.69		
35	O'Donnell/Atkins, 18201 Von Karman, Suite 150, Irvine, CA 92612	2008 Invoices, Property Appraisal work		X		5,000.00		
36	Sonnenschein, Nath & Rosenthal LLP, 1221 Avenue of the Americas, New York, NY 10020	Oct 2009 Invoice, Corporate governance matter		X		4,597.00		
37	Hahn Loeser Parks, 200 Public Square, Suite 3300, Cleveland, OH 44114	May 2008 invoice, legal foreclosure matter as it relates to University Estates		X		4,448.00		
38	Gray Robinson, Attorneys at Law, Suite 1400, 301 E. Pine Street, P.O. Box 3068, Orlando, FL 32802	Oct 2008 invoice, Florida foreclosure legal matter (Palm Harbor)		X		3,941.90		
39	Barack Ferrazzano Kirschbaum & Nagelberg LLP, 200 West Madison Street, Ste 3900, Chicago, IL 60606	Various invoices, Illinois foreclosure legal matter		X		3,704.50		

Creditors Name And Mailing Address Including ZIP Code and Account Number	Date Claim was incurred and consideration for claim. If claim is subject to setoff, so state	Contingent	Unliquidated	Disputed	Amount of Claim without Deducting Value of Collateral	Contact	Phone #
Bialson, Bergen & Schwab, 2600 El Camino Real, Suite 300, Palo Alto, CA 94306	June & July 2008 invoices, Del Valle Livingston property legal matter		X		2,864.00		
MK Consultants, 21639 N. 12th Ave. Suite 105 Phoenix AZ 85027	Nov 2007, Pinal County publication w/ respect to Cornman Toltec		X		2,022.96		
Global Crossing Conferencing, 1499 West 121st Avenue, Westminster CO 80234	Various invoices, Investor communications		X		2,011.31		
City of Fort Myers, 2200 2nd St, Fort Myers, FL 33901-3026	HFA Monaco property maintenance - June 2009 invoice		X		1,534.39		
Goold, Patterson, Ales & Day, 4496 South Pecos Road, Las Vegas, NV 89121	Legal matter - Sept 2009 invoice		X		1,472.94		
O'Connor & Associates, 2200 North Loop West, Ste 200, Houston, TX 77018	May 2008 invoice, Gess appraisal		X		1,450.00		
Business Filings Division, 980 Ninth Street, 16th Fl, Sacramento, CA 95814	Business Filing and Incorporation Work		X		956.00		
TXU Energy, PO Box 650764, Dallas, TX 75265-0764	June 2009 invoice for Columbia Managing Partners property		X		697.25		
Connor + Associates, 1650 One American Square, Box 82020, Indianapolis, IN 46282	Various invoices, Indiana foreclosure matter		X		516.13		
City of Fontana, 8353 Sierra Fontana, California 92335	Sept 2008 invoice, City invoice for weed abatement		X		470.67		
Waste Management, 1001 Fannin, Suite 4000, Houston, TX 77002	Waste Disposal in TX		X		389.03		
TOTAL					6,272,365.55		

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:)	In Proceedings Under Chapter 11
)	
BUNDY 2.5 MILLION SPE LLC,)	Case No. _____
)	
Debtor.)	
)	

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [*or* chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
SEE ATTACHED		All are Direct Lender Claims	All are Contingent Unliquidated Disputed	

I, the Chief Restructuring Officer and Corporate Counsel of BUNDY 2.5 MILLION SPE LLC, named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date: October 14, 2009

Signature: /s/ Sara Pfrommer
Sara Pfrommer
Chief Restructuring Officer
and Corporate Counsel

20 Largest Creditors Holding Unsecured Nonpriority Claims - Bundy 2.5 Million SPE LLC (Direct Lender Creditors Only)

	P-number	Legal Vesting	Direct Lender Name	Address	City	State	Zip	Primary Phone
1	P-1116	August J. Amaral, Inc., a Nevada corporation	AUGUST J. AMARAL, INC.	9644 ROLLING ROCK WAY	RENO	NV	89521	775-851-1608
2	P-2628	John Nix & Lisa Nix, husband & wife, as joint tenants with right of survivorship	JOHN & LISA NIX	836 TEMPLE ROCK CT	BOULDER CITY	NV	89005	0
3	P-2658	Larry L. Rieger & Patsy R. Rieger Trustees of the Larry L. Rieger & Patsy R. Rieger Revocable Trust dated 8/14/91	LARRY & PATSY RIEGER	2615 GLEN EAGLES DR	RENO	NV	89523	775-746-1439
4	P-2716	Donald S. Tomlin & Dorothy R. Tomlin Trustees of the Donald S. Tomlin & Dorothy R. Tomlin Revocable Trust dated 10/24/79	DONALD & DOROTHY TOMLIN	7145 BEVERLY GLEN AVE	LAS VEGAS	NV	89110	0
5	P-2823	Alvin L. Allen & Valerie Allen, husband & wife, as joint tenants with right of survivorship	ALVIN & VALERIE ALLEN	4798 DESERT VISTA RD	LAS VEGAS	NV	89121	0
6	P-296	Eric S. Perlman, an unmarried man	ERIC S. PERLMAN	PO BOX 8636	TRUCKEE	CA	96162	0
7	P-2996	Maria I. Mathieu, an unmarried woman	MARIA I. MATHIEU	2623 ALBANO VILLA CT	LAS VEGAS	NV	89121	0
8	P-3174	Lawrence A. Bush & Mary L. Bush, husband & wife, as joint tenants with right of survivorship	LAWRENCE & MARY BUSH	HCR 79 BOX 64	CROWLEY LAKE	CA	93546	760-935-4495
9	P-3350	Larry Fernandez Trustee of the Fernandez Family Trust dated 6/20/84	LARRY FERNANDEZ	3312 PLAZA DEL PAZ	LAS VEGAS	NV	89102	0
10	P-3461	Helen R. Gray Trustee of the Helen R. Gray Revocable Trust dated 1/17/92	HELEN R GRAY	721 Ridewood Way	PROVO	UT	84601	8016073002
11	P-3485	Anthony J. Zerbo, an unmarried man	ANTHONY J. ZERBO	780 SARATOGA AVE APT S107	SAN JOSE	CA	95129	408-244-4662
12	P-4072	Marietta Voglis, a married woman dealing with her sole & separate property	MARIETTA VOGLIS	3333 Allen Parkway #1102	Houston	TX	77019	281-888-1772
13	P-4090	Rose O. Hecker, a single woman & Anita Rosenfield, a single woman, as joint tenants with right of survivorship	ROSE O. HECKER & ANITA ROSENFIELD	250 RAINTRAIL RD	SEDONA	AZ	86351	928-284-2750
14	P-4118	David W. Sexton & Pamela K. Sexton, husband & wife, as joint tenants with right of survivorship	DAVID & PAMELA SEXTON	21929 N 79TH PL	SCOTTSDALE	AZ	85255	480-538-7991
15	P-4288	Richard E. Thurmond Limited Partnership, a Nevada limited partnership	RICHARD E. THURMOND LIMITED PARTNERSHIP	P.O. BOX 91482	HENDERSON	NV	89009	702-565-5778
16	P-4355	Nevada Trust Company Custodian for Cal-Mark Beverage Company Defined Benefit Plan	NEVADA TRUST COMPANY CUSTODIAN FOR CAL-MARK BEVERAGE COMPANY DEFINED BENEFIT PLAN	P O BOX 93685	LAS VEGAS	NV	89193	0
17	P-4744	Homfeld II, LLC, a Florida limited liability company	HOMFELD II, LLC	2515 N ATLANTIC BLVD	FORT LAUDERDALE	FL	33305	954-560-7709
18	P-4746	Joseph F. McMullin & Pearl A. McMullin, husband & wife, as joint tenants with right of survivorship	JOSEPH & PEARL MCMULLIN	1887 WASHINGTON ST N	TWIN FALLS	ID	83301	208-733-5897
19	P-5490	Darin B. Iverson & Tamara C. Iverson Trustees of the Iverson Family Trust dated 5/14/01	DARIN & TAMARA IVERSON	1001 AVENIDA PICO, SUITE C-508	SAN CLEMENTE	CA	92673	0

P-number	Legal Vesting	Direct Lender Name	Address	City	State	Zip	Primary Phone
20	P-580 Raymond T. Grenier Jr. Trustee of the Raymond T. Grenier, Jr. Trust dated 2/10/93	RAYMOND T. GRENIER JR.	119 BRIAR STREET	PRESCOTT	AZ	86305	0
21	P-5829 Walter Mumm & Arlys Mumm, husband & wife, as joint tenants with right of survivorship	WALTER & ARLYS MUMM	8055 50TH AVENUE NW	MONTE VIDEO	MN	56265	3202696794
22	P-6143 Joseph C. Bellan & Verna J. Bellan Trustees of the Joseph C. Bellan & Verna J. Bellan Revocable Living Trust dated 2/4/00	JOSEPH & VERNA BELLAN	2466 23RD AVE	SAN FRANCISCO	CA	94116	0
23	P-6180 A. Stephen Phillips & Frances E. Phillips Trustees of the Phillips Family Trust dated 10/24/89	A. STEPHEN & FRANCES PHILLIPS	2275 SCHOONER CIR	RENO	NV	89509	0
24	P-6283 Janice Fortune Trustee of the Janice Fortune Living Trust dated 10/8/96	JANICE FORTUNE	6460 MONTREUX LN	RENO	NV	89511	0
25	P-6322 Malden Ventures Ltd.	MALDEN VENTURES LTD.	PO BOX 10162	ZEPHYR COVE	NV	89448	0
26	P-6426 Alan W. Reid & Meriam A. Reid, husband & wife, as joint tenants with right of survivorship	ALAN & MERIAM REID	935 FESTA WAY	SPARKS	NV	89434	0
27	P-6461 Eric J. Schmitt and Valerie L. Schmitt, Trustees of The Schmitt Trust	ERIC & VALERIE SCHMITT	5941 BRASSIE CIR	HUNTINGTON BEACH	CA	92649	0
28	P-6577 Young Jin Park,a married woman and Sejin Park, a married man, as joint tenants with the rights of survivorship	YOUNG JIN PARK	4417 LOS REYES CT	LAS VEGAS	NV	89121	0
29	P-6599 Marion L. Sample, A single woman and Vernon Olson, A single man as tenants in common	MARION L. SAMPLE	3748 CLEARWATER DR	LAKE HAVASU CITY	AZ	86406	928-680-9198
30	P-6614 Billy James Corley Trustee of the Billy James Corley Revocable Living Trust dated 9/13/04	BILLY JAMES CORLEY	8996 W. Potter Drive	Peoria	AZ	85382	7023212988
31	P-6681 Ronald M. Toft, a single man	RONALD M. TOFT	PO BOX 1474	CARSON CITY	NV	89702	0
32	P-7134 First Savings Bank Custodian for George R. Haney IRA	GEORGE R. HANEY IRA	3289 TOPAZ LN.	CAMERON PARK	CA	95682	0
33	P-7140 Donald H. Pinsker, an unmarried man	DONALD H. PINSKER	8650 W VERDE WAY	LAS VEGAS	NV	89149	702-515-0869
34	P-7207 William L. McQuerry, Trustee of the McQuerry Family Trust dated 1/25/80	WILLIAM L. MCQUERRY	318 SINGING BROOK CIR	SANTA ROSA	CA	95409	0

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:) **In Proceedings Under Chapter 11**
)
BUNDY FIVE MILLION LLC,) **Case No. _____**
)
Debtor.)
)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [*or* chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
SEE ATTACHED		All are Direct Lender Claims	All are Contingent Unliquidated Disputed	

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Restructuring Officer and Corporate Counsel of BUNDY FIVE MILLION LLC, named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date: October 14, 2009

Signature: /s/ Sara Pfrommer
Sara Pfrommer
Chief Restructuring Officer
and Corporate Counsel

20 Largest Creditors Holding Unsecured Nonpriority Claims - Bundy Five Million LLC (Direct Lender Creditors Only)

P-number	Legal Vesting	Direct Lender Name	Address	City	State	Zip	Primary Phone
P-1116	August J. Amaral, Inc., a Nevada corporation	AUGUST J. AMARAL, INC.	9644 ROLLING ROCK WAY	RENO	NV	89521	775-851-1608
P-1795	Daniel B. Lisek, Claire Lisek & Gayle Harkins Trustees of the Lisek Family Trust dated 1/29/92	DANIEL LISEK, CLAIRE LISEK & GAYLE HARKINS	729 GARYS WAY	CARSON CITY	NV	89701	775-884-2767
P-1868	Donald W. Cook Trustee of the Donald W. Cook Trust	DONALD W COOK	7228 ESTRELLA DEMAR ROAD	CARLSBAD	CA	92009	760-438-1604
P-2221	Wesley L. Monroe & Jeannie M. Monroe, as joint tenants with right of survivorship	JEANNIE MONROE	510 E JACKPINE CT	SPOKANE	WA	99208	509-467-4023
P-3051	James B. Corison Trustee of the James B. Corison Trust dated 12/3/98	JAMES B CORISON	1427 Kearney St.	St. Helena	CA	94574	0
P-3246	Denise F. Fager Trustee of the Denise F. Fager Revocable Trust under agreement dated 2/28/03	DENISE F FAGER	23741 BRISBANE BAY	DANA POINT	CA	92629	949-218-8290
P-3535	John E. O'Riordan & Sonhild A. O'Riordan, husband & wife, as joint tenants with the right of survivorship	JOHN & SONHILD O'RIORDAN	2745 HARTWICK PINES DR	HENDERSON	NV	89052	0
P-3567	Karen Petersen Tyndall Trustee of the Karen Petersen Tyndall Trust dated 3/9/94	KAREN PETERSEN TYNDALL	1012 GREYSTOKE ACRES ST	LAS VEGAS	NV	89145	702-498-1722
P-3769	Robert E. Ray & Peggine Ray Trustees of the Ray Family Trust dated 6/28/89	PEGGIE RAY	1782 CYPRESS LAKE CT	HENDERSON	NV	89012	7025671757
P-3968	Wayne A. Dutt & Cynthia Deann Dutt Trustees of the Wayne A. Dutt Trust	CYNTHIA & WAYNE DUTT	2929 HARBOR COVE DR	LAS VEGAS	NV	89128	702-256-2929
P-4018	Mel Herman & Emma Herman husband & wife as joint tenants with rights of survivorship	MEL & EMMA HERMAN	4590 EUCLYPTUS AVE STE A	CHINO	CA	91710	5626904501
P-4093	Gerald W. Gray & Sherry A. Gray Co-Trustees under declaration of trust dated 7/19/79	GERALD & SHERRY GRAY	PO BOX 8351	INCLINE VILLAGE	NV	89452	775-832-8453
P-5307	Robert W. Roberts & Donna R. Roberts, husband & wife, as joint tenants with right of survivorship	ROBERT & DONNA ROBERTS	4708 NE 199TH AVE	VANCOUVER	WA	98682	0
P-5402	Zawacki, a California LLC	KENNETH ZAWACKI	PO BOX 5156	BEAR VALLEY	CA	95223	209-753-2055
P-6127	Paulius Mosinskis, a married man dealing with his sole & separate property	PAULIUS MOSINSKIS	1545 GRUVERSVILLE RD	RICHLANDTOWN	PA	18955	610-751-3493
P-6315	Raymond Troll Trustee of the Raymond Troll Trust	RAYMOND TROLL	77420 SKY MESA LN	INDIAN WELLS	CA	92210	7602009958
P-6396	First Savings Bank Custodian For Jay P. Hingst IRA	JAY P. HINGST IRA	7287 E MINGUS TRAIL	PRESCOTT VALLEY	AZ	86314-976	0
P-7003	First Savings Bank Custodian For Noel E. Rees IRA	NOEL E. REES IRA	2304 SUN CLIFFS ST	LAS VEGAS	NV	89134	702-645-0483
P-7467	First Savings Bank Custodian For Brian L. Riley IRA	BRIAN L. RILEY IRA	2710 CRESTWOOD LN	HIGHLAND VILLAGE	TX	75077	0
P-929	Daniel D. Newman Trustee of the Daniel D. Newman Trust dated 11/1/92	DANIEL D. NEWMAN	125 ELYSIAN DR.	SEDONA	AZ	86336	928-282-5466

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:) **In Proceedings Under Chapter 11**
)
CFP ANCHOR B SPE LLC,) **Case No. _____**
)
Debtor.)
)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [*or* chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
SEE ATTACHED		All are Direct Lender Claims	All are Contingent Unliquidated Disputed	

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Restructuring Officer and Corporate Counsel of CFP ANCHOR B SPE LLC, named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date: October 14, 2009

Signature: /s/ Sara Pfrommer
Sara Pfrommer
Chief Restructuring Officer
and Corporate Counsel

20 Largest Creditors Holding Unsecured Nonpriority Claims - CFP Anchor B SPE LLC (Direct Lender Creditors Only)

P-number	Legal Vesting	Direct Lender Name	Address	City	State	Zip	Primary Phone
P-1369	Helen N. Graeber, a single woman	HELEN N. GRAEBER	PO BOX 48	YAZOO CITY	MS	39194	0
P-1600	Byrne E. Falke Sr. Trustee of the Village Hardware Pension Trust	BYRNE E FALKE SR	PO BOX 3506	INCLINE VILLAGE	NV	89450	760-742-0539
P-1945	James E. Ahern, an unmarried man	JAMES E. AHERN	6766 RUNNYMEDE DR	SPARKS	NV	89436	775-626-0437
P-2183	Norman Kiven, a married man dealing with his sole & separate property	NORMAN KIVEN	30 NORTH LASALLE STREET, SUITE 3000	CHICAGO	IL	60602	0
P-2221	Wesley L. Monroe & Jeannie M. Monroe, as joint tenants with right of survivorship	JEANNIE MONROE	510 E JACKPINE CT	SPOKANE	WA	99208	509-467-4023
P-2320	Richard R. Tracy Trustee of the Reno Aeronautical Corporation Defined Benefit Retirement Plan	RICHARD R TRACY	3000 Old Ranch Road	CARSON CITY	NV	89704	7758838410
P-2350	Adrian J.R. Oosthuizen, a married man dealing with his sole & separate property	ADRIAN J.R. OOSTHUIZEN	5860 LAUSANNE DR	RENO	NV	89511	775-849-7869
P-2708	Monighetti, Inc., a Nevada corporation	MONIGHETTI, INC.	6515 FRANKIE LN	PRUNEDALE	CA	93907	0
P-2749	Donald P. Clark Trustee of the Donald P. Clark Family Trust dated 10/25/94	DONALD P CLARK	305 W MOANA LN	RENO	NV	89509	775-828-3355
P-2875	Guenther Leopold & Adelle Leopold Trustees of the Guenther & Adelle Leopold Family Trust dated 1/01/82	GUENTHER & ADELLE LEOPOLD	3080 ARGUELLO DR	BURLINGAME	CA	94010	0
P-3107	Peter W. Capone & Deidre D. Capone, husband & wife, as joint tenants with right of survivorship	PETER & DEIDRE CAPONE	PO BOX 1470	GARDNERVILLE	NV	89410	775-265-9480
P-3314	Stephanie J. Snyder, an unmarried woman	STEPHANIE J. SNYDER	PO BOX 11707	ZEPHYR COVE	NV	89448	775-588-5757
P-3320	David E. Derby & Patricia J. Derby, husband & wife, as joint tenants with the right of survivorship	DAVID & PATRICIA DERBY	6223 BUFFALO RUN	LITTLETON	CO	80125	0
P-3339	Eugene W. Cady & Sandra L. Cady Trustees of the Eugene W. Cady & Sandra L. Cady Trust dated 9/24/85	EUGENE & SANDRA L CADY	20 SKYLINE CIRCLE	RENO	NV	89509	7758268684
P-3443	Kim W. Gregory & Debbie R. Gregory Trustees of the Gregory Family Trust of 1988	KIM & DEBBIE GREGORY	6242 COLEY AVE	LAS VEGAS	NV	89146	702-361-5111
P-3455	Annee Nounna Trustee of the Annee Nounna Family Trust	ANNEE NOUNNA	8057 LANDS END AVE	LAS VEGAS	NV	89117	0
P-3815	Robert J. Kehl & Ruth Ann Kehl, husband & wife, as joint tenants with right of survivorship	ROBERT & RUTH KEHL	4963 MESA CAPELLA DR	LAS VEGAS	NV	89148	0
P-4021	James B. Cardwell & Reba Jo Cardwell Trustees of the Cardwell Family Trust	JAMES & REBA CARDWELL	505 E WINDMILL LN # 1-B-158	LAS VEGAS	NV	89123	7024969455
P-4131	Richard F. Casey, III & Kathryn A. Casey Trustees of the Casey Family Trust	RICHARD & KATHRYN CASEY, III	4558 Roop Road	GILROY	CA	95020	408-847-1133
P-4744	Homfeld II, LLC, a Florida limited liability company	HOMFELD II, LLC	2515 N ATLANTIC BLVD	FORT LAUDERDALE	FL	33305	954-560-7709
P-4985	Bill Penn & Isa Penn Trustees of the Penn Family Trust dated 1/20/90	BILL & ISA PENN	27415 TREFOIL ST.	MURRIETTA	CA	92562	0
P-5178	Mark A. Dolginoff Trustee of the Mark A. Dolginoff Separate Property Trust dated 11/21/97 amended/restated on 5/10/00	MARK A DOLGINOFF	2003 SILVERTON DR	HENDERSON	NV	89074	702-837-7644
P-5619	First Savings Bank FBO Arthur I Kriss	ARTHUR I KRISS	2398 WEST 1050 NORTH	HURRICANE	UT	84737	435-635-5466
P-5818	Steven Marx & Shauna M. Marx Trustees of the Marx Family Trust	STEVEN & SHAUNA MARX	5990 THIROS CIR	LAS VEGAS	NV	89146	0
P-6219	Mary E. Russell Trustee of the Russell Revocable Trust dated 9/21/93	MARY E. RUSSELL	9543 BROADWAY APT 7	TEMPLE CITY	CA	91780	626-287-1888
P-6239	Marcia J. Knox Trustee of the Marcia J. Knox Living Trust dated 8/16/04	MARCIA J. KNOX	1885 VINTNERS PL	RENO	NV	89519	775-826-9195

P-number	Legal Vesting	Direct Lender Name	Address	City	State	Zip	Primary Phone
P-6350	Donald Briney Trustee of the Briney Family Trust	DONALD BRINEY	16757 HILLSIDE DR	CHINO HILLS	CA	91709	0
P-6455	First Savings Bank Custodian For Marvin Nicola, IRA	MARVIN NICOLA, IRA	10447 CHEVY LN	LA MESA	CA	91941	619-699-9006
P-6581	Bunny C. Vreeland, an unmarried woman	BUNNY C. VREELAND	2334 EAGLE CREEK LN	OXNARD	CA	93036	0
P-6615	Robert R. Wade Trustee of the Robert R. Wade Revocable Trust dated 5/22/01	ROBERT R. WADE	PO BOX 911209	ST GEORGE	UT	84791	0
P-6617	Catherine D. Oppio Trustee of the Catherine D. Oppio Trust dated 2/11/04	CATHERINE D. OPIO	PO BOX 15	CRYSTAL BAY	NV	89402	0
P-6653	Robert E. Brooks, a married man dealing with his sole and separate property	ROBERT E. BROOKS	1405 14TH AVE SW	MINOT	ND	58701	0
P-6678	Jerry L. Blackman, Sr. and Carolyn N. Blackman Living Trust, dated 11/26/01	JERRY L. BLACKMAN, SR. & CAROLYN N. BLACKMAN	69316 STIRRUP STREET	SISTERS	OR	97759	541-788-5725
P-6697	First Savings Bank Custodian For Timothy J. Porter IRA	TIMOTHY J. PORTER IRA	8970 SOUTH BANK DR	ROSEBURG	OR	97470	0
P-6713	Dominique Naylor, an unmarried woman	DOMINIQUE NAYLON	PO BOX 2	TOPAZ	CA	96133	530-495-2727
P-6722	Robert F. Smith and Terrylin W. Smith, Trustees of the Robert F. and Terrylin W. Smith Trust dated 2/6/92	ROBERT & TERRYLIN SMITH	P.O. Box 40072	RENO	NV	89504	775-348-9559
P-6723	Ruby M. Hill, Trustee of The Ruby M. Hill Family Trust dated December 12, 1992	RUBY M. HILL	7855 N. Pershing Ave	STOCKTON	CA	95207	0
P-6724	First Trust Co. of Onaga Custodian for Thomas C. Gray IRA	FIRST TRUST CO. OF ONAGA CUSTODIAN FOR THOMAS C. GRAY IRA	214 W. 9TH STREET	ONAGA	KS	66521	0
P-6725	Nounna Family Partnership, Annee Nounna, General Partner	ANNEE NOUNNA	8057 LANDS END AVE	LAS VEGAS	NV	89117	0
P-6727	Michael E. Joyner & Stephanie M. Joyner, Trustees of the 1988 Joyner Family Trust dtd 12-29-88	MICHAEL & STEPHANIE JOYNER	HC 69 BOX 110	GUNLOCK	UT	84733	0
P-6728	William B. Fitzgerald & Sharon R. Fitzgerald, husband & wife, as joint tenants with right of survivorship	WILLIAM & SHARON FITZGERALD	24 CARRINGTON WAY	RENO	NV	89506	0
P-6733	Allen Herd and Marilyn Herd, Trustees of the Herd Family Trust dated 4/23/90	ALLEN & MARILYN HERD	598 ALAWA PL	ANGELS CAMP	CA	95222	0
P-6736	Annemarie Rehberger, Trustee of the Rehberger Family Trust dated 6/17/92	ANNEMARIE REHBERGER	PO BOX 3651	INCLINE VILLAGE	NV	89450	775-831-4444
P-6738	Bernard Cohen and Elaine Cohen, Trustees of the Bernard Cohen Trust dated 3/24/88	BERNARD & ELAINE COHEN	4533 WHITE CEDAR LN	DELRAY BEACH	FL	33445	0
P-6745	Hillari Tischler payable on death to Howard Tischler	HILLARI TISCHLER	7408 DOE AVE	LAS VEGAS	NV	89117	702-838-5278
P-7839	Compass Partners LLC	COMPASS PARTNERS LLC	333 SEVENTH AVENUE, THIRD FLOOR	NEW YORK	NY	10001	0
P-845	Martha W. Potter Trustee of the Martha W. Potter Revocable Trust	CLAIR W POTTER	2643 RICHMAR DR	BEAVERCREEK	OH	45434	937-426-2800
P-90	Alicia Jenkins, a single woman	ALICIA JENKINS	211 S JEFFERSON ST	FRONTENAC	KS	66763	0

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:) **In Proceedings Under Chapter 11**
)
CFP CORNMAN TOLTEC SPE LLC,) **Case No. _____**
)
Debtor.)
)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [*or* chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
SEE ATTACHED		All are Direct Lender Claims	All are Contingent Unliquidated Disputed	

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Restructuring Officer and Corporate Counsel of CFP CORNMAN TOLTEC SPE LLC, named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date: October 14, 2009

Signature: /s/ Sara Pfrommer
Sara Pfrommer
Chief Restructuring Officer
and Corporate Counsel

20 Largest Creditors Holding Unsecured Nonpriority Claims - CFP Cornman Toltec SPE LLC (Direct Lender Creditors Only)

P-number	Legal Vesting	Direct Lender Name	Address	City	State	Zip	Primary Phone
P-111	Jack A. Krietzburg & Sharon M. Krietzburg Trustees of the Crosstown Living Trust dated 11/12/98 (#3496-4193)	JACK & SHARON KRIETZBURG	214 CALLE GALISTEO	SANTA FE	NM	87508	505-471-6945
P-1116	August J. Amaral, Inc., a Nevada corporation	AUGUST J. AMARAL, INC.	9644 ROLLING ROCK WAY	RENO	NV	89521	775-851-1608
P-1670	The Sherriff Family, LLC, a Nevada limited liability company	THE SHERRIFF FAMILY, LLC	774 MAYS BLVD STE 10 PMB 313	INCLINE VILLAGE	NV	89451	530-409-8207
P-1805	Robert Jay Goffstein Trustee of the Robert & Alicia Goffstein Trust dated 2/25/94	ROBERT GOFFSTEIN	1440 MACDONALD RANCH DR	HENDERSON	NV	89012	0
P-2398	T. Dwight Sper & Bonnie J. Sper Trustees of the T.D.S. Revocable Family Trust dated 9/29/98	BONNIE SPER	1005 CYPRESS RIDGE LN	LAS VEGAS	NV	89144	702-243-5999
P-2580	Walter E. Seebach Trustee of the Walter E. Seebach Living Trust dated 11/1/85	WALTER E SEEBACH	1118 MAYETTE AVE	SAN JOSE	CA	95125	408-267-1424
P-4744	Homfeld II, LLC, a Florida limited liability company	HOMFELD II, LLC	2515 N ATLANTIC BLVD	FORT LAUDERDALE	FL	33305	954-560-7709
P-5116	Fraley Limited Partnership, a Nevada limited partnership	FRALEY LIMITED PARTNERSHIP	9030 W SAHARA AVE # 240	LAS VEGAS	NV	89117	0
P-5129	Grable B. Ronning, an unmarried woman	GRABLE B. RONNING	PO BOX 7804	INCLINE VILLAGE	NV	89452	0
P-5474	Leif A. Johansen & Roberta K. Johansen Trustees of The Johansen Family Trust dated 10/23/87; as Amended 6/11/04	LEIF & ROBERTA JOHANSEN	PO BOX 2773	TRUCKEE	CA	96160	0
P-5842	Gary S. Brill Trustee of the Gary S. Brill Living Trust dated 9/21/83 as amended & restated on 3/20/88	GARY S. BRILL	16255 VENTURA BLVD, STE 215	ENCINO	CA	91436	818-990-1568
P-6142	Daniel C. Altman & Barbara A. Altman Trustees of the Altman Living Trust dated 11/4/04	DANIEL & BARBARA ALTMAN	PO BOX 4134	INCLINE VILLAGE	NV	89450	0
P-6312	Adib M. Al-Awar & Ellen A. Al-Awar Trustees of the Al-Awar Living Trust dated 04/05/01	ADIB & ELLEN AL-AWAR	1330 BURRO CT	GARDNERVILLE	NV	89410	7757838390
P-6363	Duane Steward and Diane J. Steward, husband and wife, as joint tenants with the right of survivorship	DUANE & DIANE STEWARD	21804 EASTMERE LANE	FRIANT	CA	93626	0
P-6371	First Savings Bank Custodian For Jack Mennis IRA	JACK MENNIS IRA	4074 Little Spring Dr.	Allison Park	PA	15101	412-512-7285
P-6407	James M. McConnell and Maudrene F. McConnell, Trustees of the McConnell Family Trust dated 12/3/81	JAMES & MAUDRENE MCCONNELL	970 FAIRWAY BLVD	INCLINE VILLAGE	NV	89451	775-287-0478
P-6671	Michael T. Bridges, Trustee of the Bridges Family Trust	MICHAEL T. BRIDGES	4235 CITRUS CIR	YORBA LINDA	CA	92886	0
P-6746	James F. Lawrence and Arla M. Lawrence, trustees of The James F. Lawrence and Arla Lawrence Revocable Trust Dated 1-19-04	JAMES & ARLA LAWRENCE	14412 N. Giant Saguario Pl.	Oro Valley	AZ	85775	520-742-2094
P-6789	Holly J. Pickerel, a single woman	HOLLY J. PICKEREL	3415 COOPER ST	SAN DIEGO	CA	92104	619-283-3678
P-6868	Alan S. Duncan & Carolyn A. Duncan Trustees of the Alan S. & Carolyn A. Duncan Declaration of Trust dtd 09-03-98	ALAN & CAROLYN DUNCAN	2316 GRANDVIEW AVE	MANHATTAN BEACH	CA	90266	0
P-7408	Carol Edward Associates, a California Limited Partnership	CAROL EDWARD ASSOCIATES	PO BOX 8543	INCLINE VILLAGE	NV	89452	0

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:) **In Proceedings Under Chapter 11**
)
CFP GESS SPE LLC,) **Case No. _____**
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Debtor.)
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(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
SEE ATTACHED		All are Direct Lender Claims	All are Contingent Unliquidated Disputed	

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Restructuring Officer and Corporate Counsel of CFP GESS SPE LLC, named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date: October 14, 2009

Signature: /s/ Sara Pfrommer
Sara Pfrommer
Chief Restructuring Officer
and Corporate Counsel

Schedule F - Creditors Holding Unsecured Nonpriority Claims - CFP Gess SPE LLC (Direct Lender Creditors Only)

Creditors Name And Mailing Address Including ZIP Code and Account Number

P-number	Legal Vesting	Direct Lender Name	Address	City	State	Zip	Country	Primary Phone
P-1023	Brett W. Sperry, an unmarried man	BRETT W. SPERRY	2553 SEASCAPE DR	LAS VEGAS	NV	89128	USA	
P-174	Raymond J. Healey	RAYMOND J. HEALEY	10621 TURQUOISE VALLEY	LAS VEGAS	NV	89144	USA	0
P-176	X Factor, Inc. a Nevada corporation	X FACTOR, INC. (ALAN ART	P.O. BOX 43	MAPLETON	OR	97453	USA	541-268-4128
P-2537	Valerie Callahan, an unmarried woman, & Charles R. Maraden, an unmarried man	VALERIE CALLAHAN & CHAR	2585 CREEK CREST DR	RENO	NV	89511	USA	0
P-3029	Dennis Raggi, a married man dealing with his sole & separate property	DENNIS RAGGI	PO BOX 10475	ZIPPER COVE	NV	89448	USA	775-901-1357
P-3045	M.H Family Investment Limited, a Texas company	M.H FAMILY INVESTMENT	8912 E PINNACLE PIKE RD	SCOTTSDALE	AZ	85255	USA	214-557-2003
P-3753	Preswick Corp, a Nevada corporation	PRESWICK CORP	1400 COLORADO ST STE C	BOULDER CITY	NV	89005	USA	702-235-4816
P-4207	B & W Precast Construction, Inc. a California corporation	B & W PRECAST CONSTRUCT	2511 HARMONY GROVE RD	ESCONDIDO	CA	92029	USA	0
P-437	Dr. Gary L. Kantor, an unmarried man	DR. GARY L. KANTOR	3815 VISTA DEL SOL AVE	LAS VEGAS	NV	89120	USA	702-451-6824
P-480	Helms Homes LLC a Nevada limited liability company	HELM'S HOMES, LLC	8890 UPTLAND BLVD	LAS VEGAS	NV	89107	USA	702-255-1044
P-5116	Fraley Limited Partnership, a Nevada limited partnership	FRLEY LIMITED PARTNERS	8930 W SAHARA AVE # 240	LAS VEGAS	NV	89117	USA	0
P-5190	Charles B. Anderson Trustee of the Charles B. Anderson Trust	CHARLES B. ANDERSON	311 COPPER RIDGE CT	BOULDER CITY	NV	89006	USA	775-832-5015
P-5242	Jack & Heidi Snow married & wife, as joint tenants with right of survivorship	JACK & HEIDI SNOW	PO BOX 67	ZIPPER COVE	NV	89448	USA	0
P-5409	Marisa McNulty married man dealing with his sole & separate property	MARISA MCNSULTY	355 WASHINGTON AVE EYE	ALBANY	NV	12005	USA	305-9378035
P-5431	John P. Schindler & John S. Schindler, Trustees of the Schindler Living Trust dated 11/17/1994	JOHN P. & JOHN S. SCHNITZ	30155 NE 33RD CT APT 160	AVENUE	FL	33180	USA	702-235-1044
P-6033	Terry Helms Trustee of the Terry Helms Living Trust dated 11/17/1994	TERRY HELMS	889 UPTLAND BLVD	LAS VEGAS	NV	89107	USA	0
P-6164	Loyal Crowover, Trustee of the Lora and Loyal Crowover Family Trust	LOYAL CROWOVER	3113 P LZA DEL PUERTO	LAS VEGAS	NV	89102	USA	0
P-6169	Diane Steward and Diane J. Steward, husband and wife, as joint tenants with the	DIANE & DIANE STEWARD	1824 LASTERELL LANE	FRANCO	CA	93526	USA	0
P-6384	Antonio C. Alamo Trustee of the Alamo Family Trust dated 12/20/86	ANTONIO C. ALAMO	85 VENTANA CANTON DR	LAS VEGAS	NV	89113	USA	702-371-3200
P-6398	Richard P. Kudrna Jr., a married man dealing with his sole and separate property	RICHARD P. KUDRNA JR.	PO BOX 2846	GAIDONVILLE	NV	89410	USA	0

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:) **In Proceedings Under Chapter 11**
)
CFP GRAMERCY SPE LLC,) **Case No. _____**
)
Debtor.)
)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [*or* chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
SEE ATTACHED		All are Direct Lender Claims	All are Contingent Unliquidated Disputed	

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Restructuring Officer and Corporate Counsel of CFP GRAMERCY SPE LLC, named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date: October 14, 2009

Signature: /s/ Sara Pfrommer
Sara Pfrommer
Chief Restructuring Officer
and Corporate Counsel

20 Largest Creditors Holding Unsecured Nonpriority Claims - CFP Gramercy SPE LLC (Direct Lender Creditors Only)

P-number	Legal Vesting	Direct Lender Name	Address	City	State	Zip	Primary Phone
P-111	Jack A. Krietzburg & Sharon M. Krietzburg Trustees of the Crosstown Living Trust dated 11/12/98 (#3496-4193)	JACK & SHARON KRIETZBURG	214 CALLE GALISTEO	SANTA FE	NM	87508	505-471-6945
P-2342	LPGE Corp., an Illinois Corporation	GEORGE A. HALL	3077 WAILANI ROAD APT C	HONOLULU	HI	96813	808-523-3344
P-2505	Burton M. Sack, a married man dealing with his sole & separate property	BURTON M. SACK	415 L 'AMBIANCE DR PH-D	LONGBOAT KEY	FL	34228	941-383-1970
P-2716	Donald S. Tomlin & Dorothy R. Tomlin Trustees of the Donald S. Tomlin & Dorothy R. Tomlin Revocable Trust dated 10/24/79	DONALD & DOROTHY TOMLIN	7145 BEVERLY GLEN AVE	LAS VEGAS	NV	89110	0
P-2871	Jack J. Beaulieu Trustee of the Jack J. Beaulieu Revocable Living Trust dated 9/1/94	JACK J BEAULIEU	2502 PALMA VISTA AVE	LAS VEGAS	NV	89121	0
P-2921	First Savings Bank Custodian For L. Earle Romak IRA	L. EARLE ROMAK IRA	P.O. BOX 6185	INCLINE VILLAGE	NV	89450	775-831-3371
P-3567	Karen Petersen Tyndall Trustee of the Karen Petersen Tyndall Trust dated 3/9/94	KAREN PETERSEN TYNDALL	1012 GREYSTOKE ACRES ST	LAS VEGAS	NV	89145	702-498-1722
P-3569	Russell E. Karsten Trustee of the Karsten 1987 Trust	RUSSELL E KARSTEN	6325 S VALLEY VIEW BLVD	LAS VEGAS	NV	89118	0
P-3753	Preswick Corp., a Nevada corporation	PRESWICK CORP.	1400 COLORADO ST STE C	BOULDER CITY	NV	89005	702-293-4816
P-4284	Duane U. Deverill Trustee of the Nevada Freedom Corp. PSP dated 10/1/90 AMD 9/1/95 For the Benefit of Debra L. Deverill	DUANE U. DEVERILL	P.O. BOX 4718	INCLINE VILLAGE	NV	89450	619-232-6024
P-5118	Dale L. Tuttle, an unmarried man	DALE L. TUTTLE	2881 NORTH RANCHO BLDG 22 APT 115	LAS VEGAS	NV	81930	702-202-3089
P-5190	Charles B. Anderson Trustee of the Charles B. Anderson Trust	CHARLES B ANDERSON	211 COPPER RIDGE CT	BOULDER CITY	NV	89005	0
P-5402	Zawacki, a California LLC	KENNETH ZAWACKI	PO BOX 5156	BEAR VALLEY	CA	95223	209-753-2055
P-5562	Duane U. Deverill Trustee of the Nevada Freedom Corp. PSP dated 10/1/90 AMD 9/1/95 For the Benefit of Duane U. Deverill	DUANE U. DEVERILL	P.O. BOX 4718	INCLINE VILLAGE	NV	89450	619-232-6024
P-6023	Terry Helms Trustee of the Terry Helms Living Trust dated 11/11/94	TERRY HELMS	809 UPLAND BLVD	LAS VEGAS	NV	89107	702-258-1044
P-7635	Eric Lynn Lester and Cassie Lester, husband and wife, as Joint Tenants with Right of Survivorship	ERIC & CASSIE LESTER	9465 SW 151st Ave	BEAVERTON	OR	97007	0
P-7833	Sierra Liquidity Fund, LLC	SIERRA LIQUIDITY FUND, LLC	2699 WHITE ROAD, STE #255	IRVINE	CA	92614	949-660-1144 x17
P-7834	Hall Phoenix Inwood, Ltd.	BRYAN TOLBERT	6801 GAYLORD PARKWAY, SUITE 100	FRISCO	TX	75034	972-377-1131
P-7838	CCM Pathfinder Pompano Bay, LLC	MITCH SIEGLER	4350 LA JOLLA VILLAGE DRIVE SUITE 410	SAN DIEGO	CA	92122	858-625-5286
P-7839	Compass Partners LLC	COMPASS PARTNERS LLC	333 SEVENTH AVENUE, THIRD FLOOR	NEW YORK	NY	10001	0

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:) **In Proceedings Under Chapter 11**
)
FIESTA STONERIDGE LLC,) **Case No. _____**
)
Debtor.)
)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [*or* chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
SEE ATTACHED		All are Direct Lender Claims	All are Contingent Unliquidated Disputed	

I, the Chief Restructuring Officer and Corporate Counsel of FIESTA STONERIDGE LLC, named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date: October 14, 2009

Signature: /s/ Sara Pfrommer
Sara Pfrommer
Chief Restructuring Officer
and Corporate Counsel

20 Largest Creditors Holding Unsecured Nonpriority Claims - Fiesta Stoneridge LLC (Direct Lender Creditors Only)

	P-number	Legal Vesting	Direct Lender Name	Address	City	State	Zip	Primary Phone
1	P-1023	Brett W. Sperry, an unmarried man	BRETT W. SPERRY	2553 SEASCAPE DR.	LAS VEGAS	NV	89128	0
2	P-1668	Gabriel A. Martinez Trustee of the GGRM Pension Profit Sharing Plan	GABRIEL A MARTINEZ	601 S 9TH ST	LAS VEGAS	NV	89101	0
3	P-202	Carallas Holdings, Inc.	CARALLAS HOLDINGS, INC.	6205 AIRPORT ROAD B 5TH FLOOR	MISSISSAUGA	ONTARIO	L4V1E3	905-677-5480
4	P-2329	Rains Properties, LP, a Nevada limited partnership	RAINS PROPERTIES, LP	PO BOX 12088	LAS VEGAS	NV	89112	0
5	P-2560	Gilda Ferrara, an unmarried woman	GILDA FERRARA	36 PINE ST	TRUMBULL	CT	06611	0
6	P-2753	Nogah Gaynor, Laurie Merlis & Steven Elster, joint tenants with right of survivorship	NOGAH GAYNOR, LAURIE MERLIS & STEVEN ELSTER	110 SCOOTER LN	HICKSVILLE	NY	11801	0
7	P-2850	John D. Vanderslice & Nancy C. Vanderslice Trustees of the Vanderslice Trust dated 6/1/96	JOHN & NANCY VANDERSLICE	PO BOX 5354	MOHAVE VALLEY	AZ	86446	0
8	P-2896	Richard Pocock & Cathy Pocock, husband & wife, as joint tenants with right of survivorship	RICHARD & CATHY POCOCK	1101 W BROADWAY ST	NEEDLES	CA	92363	7603262312
9	P-3274	Bruce D. Bryen, an unmarried man, transfer on death to Erica Bryen, an unmarried woman	BRUCE D. BRYEN	777 S FEDERAL HWY APT N409	POMPAÑO BEACH	FL	33062	0
10	P-3420	George J. Gage & Miriam B. Gage Co-Trustees of the George Gage Trust dated 10/8/99	GEORGE & MIRIAM GAGE	10813 BRINKWOOD AVE	LAS VEGAS	NV	89134	0
11	P-3507	Jamie Huish & Margo Huish, husband & wife, as joint tenants with right of survivorship	JAMIE & MARGO HUISH	2013 MADAGASCAR LN	LAS VEGAS	NV	89117	0
12	P-3663	Marcella Martinez & Ross Martinez Trustees of the Martinez Family Trust dated 2/24/97	MARCELLA & ROSS MARTINEZ	4011 E. OQUENEO RD.	LAS VEGAS	NV	89120	702-622-2133
13	P-3767	Thomas E. Bishofberger & Betty Bishofberger Trustees of the Bishofberger Char. Rem. Trust UAD 11/3/94	THOMAS & BETTY BISHOFBERGER	2176 TIGER WILLOW DR	HENDERSON	NV	89012	702-617-3541
14	P-39	William H. Favro & Carol M. Favro Trustees of the Favro Trust dated 9/14/00	WILLIAM & CAROL FAVRO	8909 ROCKY SHORE DR	LAS VEGAS	NV	89117	0
15	P-4016	James B. Cardwell Trustee of the Cardwell Charitable Trust	JAMES B CARDWELL	505 E WINDMILL LN # 1-B-158	LAS VEGAS	NV	89123	479-471-5754
16	P-7758	Joseph L. Melz and Sandra L. Melz, husband and wife, as joint tenants with the right of survivorship	JOSEPH & SANDRA L. MELZ	1025 CARLISLE LN	FRANKLIN	TN	37064	615-794-6912
17	P-7826	Debt Acquisition Company of America V, LLC	HOWARD JUSTUS	1565 HOTEL CIRCLE SOUTH, SUITE 310	SAN DIEGO	CA	92108	619-220-8900
18	P-7842	OAKBRIDGE CAPITAL INC	OAKBRIDGE CAPITAL INC	702 WEST ST, SUITE 101	WILMINGTON	DE	19801	0
19	P-7844	Eagle Investment Partners LP	Eagle Investment Partners	1565 HOTEL CIRCLE SOUTH, SUITE 310	San Diego	CA	92108	0
20	P-930	Daniel T. Drubin & Laura Drubin, husband & wife, as joint tenants with right of survivorship	DANIEL & LAURA DRUBIN	1363 W STONY RUN PL	ORO VALLEY	AZ	85755	520-575-9654

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:) **In Proceedings Under Chapter 11**
)
FOX HILLS SPE LLC,) **Case No. _____**
)
Debtor.)
)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [*or* chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
SEE ATTACHED		All are Direct Lender Claims	All are Contingent Unliquidated Disputed	

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Restructuring Officer and Corporate Counsel of FOX HILLS SPE LLC, named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date: October 14, 2009

Signature: /s/ Sara Pfrommer
Sara Pfrommer
Chief Restructuring Officer
and Corporate Counsel

20 Largest Creditors Holding Unsecured Nonpriority Claims - Fox Hills SPE LLC (Direct Lender Creditors Only)

P-number	Legal Vesting	Direct Lender Name	Address	City	State	Zip	Primary Phone
P-2067	Arthur T. Donaldson, a married man dealing with his sole & separate property	ARTHUR T. DONALDSON	PO BOX 307	JANESVILLE	WI	53547	6087542022
P-2385	Perlman Investment Partners, L.P., a California limited partnership	PERLMAN INVESTMENT PARTNERS, L.P.	PO BOX 8636	TRUCKEE	CA	96162	0
P-2580	Walter E. Seebach Trustee of the Walter E. Seebach Living Trust dated 11/1/85	WALTER E SEEBACH	1118 MAYETTE AVE	SAN JOSE	CA	95125	408-267-1424
P-2930	Martin H. Shafron Trustee of the Martin Shafron & Margaret Shafron Revocable Trust	MARTIN H SHAFRON	2708 VISTA BUTTE DR	LAS VEGAS	NV	89134	7023417146
P-3761	Ronald Gene Brown & Jagoda Brown, husband & wife, as joint tenants with right of survivorship	RONALD & JAGODA BROWN	1027 SOUTH RAINBOW #604F	LAS VEGAS	NV	89145	0
P-3772	Raymond E. Harshman & Margaret E. Harshman Trustees of the Raymond E. & Margaret Elise Harshman Family Trust dated 3/4/87	RAYMOND & MARGARET HARSHMAN	PO BOX 716	OCEANSIDE	CA	92049	760-603-1255
P-3815	Robert J. Kehl & Ruth Ann Kehl, husband & wife, as joint tenants with right of survivorship	ROBERT & RUTH KEHL	4963 MESA CAPELLA DR	LAS VEGAS	NV	89148	0
P-4278	Richard N. Krupp a married man dealing with his sole & separate property	RICHARD N. KRUPP	101 STATE PL STE I	ESCONDIDO	CA	92029	702-837-5774
P-480	Helms Homes, LLC, a Nevada limited liability company	HELMS HOMES, LLC	809 UPLAND BLVD	LAS VEGAS	NV	89107	702-258-1044
P-5136	Joseph P. Walls & Ellen Walls Trustees of the Walls Family Trust dated 12/10/97	JOSEPH & ELLEN WALLS	2778 BEDFORD WAY	CARSON CITY	NV	89703	0
P-5496	Leland K. Swanson & Lena M. Swanson Trustees of the Swanson Family Trust dated 9/14/94	LELAND & LENA SWANSON	212 GREENBRIAR LN	BUFFALO	MN	55313	763-682-0135
P-6071	Steven Melvin Terry and Margaret Worthen Terry Trustees of the Steven M. & Margaret W. Terry Trust Dated March 31, 1995	STEVEN & MARGARET WORTHEN TERRY	125 WORTHEN CIR	LAS VEGAS	NV	89145	7023637610
P-6201	Robert B. Bender & Paula S. Bender, husband & wife, as joint tenants with right of survivorship	ROBERT & PAULA BENDER	733 CHAMPAGNE RD	INCLINE VILLAGE	NV	89451	775-832-8262
P-6334	Gregory J. Walch Trustee of the Gregory J. Walch and Shauna M. Walch Family Trust dated 11/12/04	GREGORY J. WALCH	344 DOE RUN CIR	HENDERSON	NV	89012	0
P-6588	R & N Real Estate Investments LP, Robert J. Verchota, General Partner	R & N REAL ESTATE INVESTMENTS LP.	8365 S BONITA VISTA ST	LAS VEGAS	NV	89148	702-896-5835
P-6740	Edward W. Homfeld, an unmarried man	EDWARD W. HOMFELD	2515 N ATLANTIC BLVD	FT LAUDERDALE	FL	33305	954-560-7709
P-7397	Jay S. Stein, Trustee of the Jay S. Stein Charitable Remainder Unitrust dated 7/15/02	JAY S. STEIN	PO BOX 188	SUMMERLAND	CA	93067	0
P-7521	Gloria W. Handelman and Jim Handelman, wife and husband, as joint tenants with the right of survivorship	GLORIA & JIM HANDELMAN	2324 CASERTA CT	HENDERSON	NV	89074	0
P-7548	Gloria W. Handelman, Trustee of the Handelman Charitable Remainder Unitrust, dated 5/3/97	GLORIA W. HANDELMAN	2324 CASERTA CT	HENDERSON	NV	89074	0
P-7559	Rugby Associates, LLLP a Maryland Limited Liability Limited Partnership	RUGBY ASSOCIATES, LLLP	100 RIALTO PL STE 721	MELBOURNE	FL	32901	0
P-7560	Christopher R. Isaak, an unmarried man	CHRISTOPHER R. ISAAK	27468 BRIARS PL	VALENCIA	CA	91354	661-297-9944
P-7582	G & L Nelson Limited Partnership	G & L NELSON LIMITED PARTNERSHIP	11205 MESSINA WAY	RENO	NV	89521	0
P-879	Robert A. Kehl & Tina M. Kehl, husband & wife, as joint tenants with right of survivorship	ROBERT & TINA KEHL	9001 LINCOLN RD	FULTON	IL	61252	0

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:) **In Proceedings Under Chapter 11**
)
HFAH MONACO LLC,) **Case No. _____**
)
Debtor.)
)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [*or* chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
Asset Resolution LLC 333 Seventh Ave Third Floor New York, NY 10001	Asset Resolution LLC 333 Seventh Ave Third Floor New York, NY 10001	Direct Lender Claim	Contingent Unliquidated Disputed	\$4,000,000.00

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Restructuring Officer and Corporate Counsel of HFAH MONACO LLC, named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date: October 14, 2009

Signature: /s/ Sara Pfrommer
Sara Pfrommer
Chief Restructuring Officer
and Corporate Counsel

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:) **In Proceedings Under Chapter 11**
)
HUNTSVILLE SPE LLC,) **Case No. _____**
)
Debtor.)
)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [*or* chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
SEE ATTACHED		All are Direct Lender Claims	All are Contingent Unliquidated Disputed	

I, the Chief Restructuring Officer and Corporate Counsel of HUNTSVILLE SPE LLC, named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date: October 15, 2009

Signature: _____
Sara Pfrommer
Chief Restructuring Officer
and Corporate Counsel

20 Largest Creditors Holding Unsecured Nonpriority Claims - Huntsville SPE LLC (Direct Lender Creditors Only)

P-number	Legal Vesting	Direct Lender Name	Address	City	State	Zip	Primary Phone
P-1020	James Cameron & Kirsten Cameron, husband & wife, as joint tenants with right of survivorship	JAMES & KIRSTEN CAMERON	774 MAYS BLVD STE 10 PMB 313	INCLINE VILLAGE	NV	89451	0
P-1023	Brett W. Sperry, an unmarried man	BRETT W. SPERRY	2553 SEASCAPE DR.	LAS VEGAS	NV	89128	0
P-1564	Byrne E. Falke Sr. Trustee of the Byrne Falke Living Trust	BYRNE E FALKE SR	PO BOX 3774	INCLINE VILLAGE	NV	89450	760-742-0539
P-1883	Alan B. Friedman, a single man	ALAN B. FRIEDMAN	PO BOX 1713	BODEGA BAY	CA	94923	707-875-9006
P-2113	Virgil L. Birgen & La Donna F. Birgen Trustees of the Birgen Charitable Trust dated 8/1/90	VIRGIL & LA DONNA BIRGEN	2837 BLUFF POINT DR	LAS VEGAS	NV	89134	0
P-2257	William A. Drago & Loraine A. Drago, husband & wife, as joint tenants with right of survivorship	WILLIAM & LORAINA A. DRAGO	645 SAGEBRUSH ST	PORTOLA	CA	96122	5308325960
P-2347	Billie R. Cislighi Trustee of the Billie R. Cislighi Trust	BILLIE R CISLAGHI	2600 LANGFORD AVE	HENDERSON	NV	89052	702-492-9415
P-240	KTaylorGO Investments, LTD, a Texas company	KTAYLORGO INVESTMENTS, LTD.	PO BOX 911209	ST GEORGE	UT	84791	0
P-2545	Salvatore Siciliano	SALVATORE SICILIANO	2711 BRIGGS AVE	BRONX	NY	10458	0
P-27	First Savings Bank Custodian For Marion C.Sharp IRA	MARION C. SHARP IRA	20 LEROY TERRACE	NEW HAVEN	CT	06512	0
P-2720	Janice W. Bradbury Trustee of Bradbury Family Trust dated 12/20/88	JANICE W BRADBURY	1250 RIVER FLOW WAY	EAGLE	ID	83616	0
P-2995	Barry Gambarana, an unmarried man	BARRY GAMBARANA	2761 CARNATION LN	HENDERSON	NV	89074	702-896-1848
P-3036	Robert Essaff & Cindy H. Essaff Trustees of the Essaff Family Trust dated 6/18/02	ROBERT & CINDY ESSAFF	2860 HEYBOURNE RD.	MINDEN	NV	89423	775-267-5579
P-3469	Herman M. Adams, Brian M. Adams & Anthony G. Adams as Joint Tenants	HERMAN M. ADAMS, BRIAN M. ADAMS & ANTHONY G. ADAMS	1341 CASHMAN DR	LAS VEGAS	NV	89102	0
P-3815	Robert J. Kehl & Ruth Ann Kehl, husband & wife, as joint tenants with right of survivorship	ROBERT & RUTH KEHL	4963 MESA CAPELLA DR	LAS VEGAS	NV	89148	0

P-number	Legal Vesting	Direct Lender Name	Address	City	State	Zip	Primary Phone
P-3950	USA Capital Diversified Trust Deed Fund	FTI CONSULTING	TWO NORTH CENTRAL AVE., SUITE 1200	PHOENIX	AZ	85004	602-744-7186
P-4067	First Savings Bank Custodian For Lamberto Eugenio IRA	LAMBERTO EUGENIO IRA	3012 CRIB POINT DR.	LAS VEGAS	NV	89134	0
P-4241	First Savings Bank Custodian For Larry L. Rieger IRA	LARRY L. RIEGER IRA	2615 GLEN EAGLES DR	RENO	NV	89523	775-746-1439
P-4258	Clifton H. Spindle & Verna R. Spindle, husband & wife, as joint tenants with right of survivorship	CLIFTON & VERNA SPINDLE	1332 E LONE OAK RD	VALLEY VIEW	TX	76272	0
P-4290	Philip Aldred & Hedwig J Aldred Trustees of the Aldred Living Trust 2002 U/A dated 10/18/02	PHILIP & HEDWIG ALDRED	2485 W WIGWAM AVE UNIT 86	LAS VEGAS	NV	89123	7028965543
P-4327	D & K Partners Inc., a Nevada corporation	D & K PARTNERS INC.	7293 W MARIPOSA GRANDE LN	PEORIA	AZ	85383	0
P-4328	Ralph F. Cameron Trustee of the Cameron Survivors Trust dated 12/22/97 For the Benefit of his children John Cameron & Katherine Cameron-Hoffman	RALPH F CAMERON	25482 CADILLAC DR	LAGUNA HILLS	CA	92653	0
P-4334	David Gray Sterling & Mary Jane Sterling Trustees of the Sterling Living Trust dated 02/02/00	DAVID & MARY STERLING	P.O. Box 1509	PAHRUMP	NV	89041	0
P-4336	Wesley L. Monroe, a married man dealing with his sole & separate property	JEANNIE MONROE	510 E JACKPINE CT	SPOKANE	WA	99208	509-467-4023
P-4347	Raymond J. Eberlin & Karen Eberlin, husband & wife, as joint tenants with right of survivorship	RAYMOND & KAREN EBERLIN	PO BOX 6795	STATELINE	NV	89449	775-588-0775
P-4744	Homfeld II, LLC, a Florida limited liability company	HOMFELD II, LLC	2515 N ATLANTIC BLVD	FORT LAUDERDALE	FL	33305	954-560-7709
P-5190	Charles B. Anderson Trustee of the Charles B. Anderson Trust	CHARLES B ANDERSON	211 COPPER RIDGE CT	BOULDER CITY	NV	89005	0
P-5801	Kenneth Addes & Victoria Addes Co-Trustees of the Addes Trust	KENNETH & VICTORIA ADDES	100 W BROADWAY APT 7V	LONG BEACH	NY	11561	c-516-375-1798
P-5841	A-1 Properties, LLC	A-1 PROPERTIES, LLC	640 N RACETRACK RD	HENDERSON	NV	89015	0
P-6622	Lois E. Hath & Brenda C. Masnack, Successor Co-Trustees of the Edwin E. Scott 1996 Revocable Trust	BRENDA C. MASNACK	9553 E. LYNWOOD CIRCLE	MESA	AZ	85207	480-357-2316
P-880	Daniel J. Kehl, a married man dealing with his sole & separate property	DANIEL J. KEHL	3184 HWY 22	RIVERSIDE	IA	52327	3196481234

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:) **In Proceedings Under Chapter 11**
)
LAKE HELEN PARTNERS SPE LLC) **Case No. _____**
)
Debtor.)
)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [*or* chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
SEE ATTACHED		All are Direct Lender Claims	All are Contingent Unliquidated Disputed	

I, the Chief Restructuring Officer and Corporate Counsel of LAKE HELEN PARTNERS SPE LLC, named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date: October 14, 2009

Signature: /s/ Sara Pfrommer
Sara Pfrommer
Chief Restructuring Officer
and Corporate Counsel

20 Largest Creditors Holding Unsecured Nonpriority Claims - Lake Helen Partners SPE LLC (Direct Lender Creditors Only)

P-number	Legal Vesting	Direct Lender Name	Address	City	State	Zip	Primary Phone
P-1082	Audrey A. Roe Trustee of The Roe Living Trust dated 2/14/95	AUDREY A ROE	2211 LOUSETOWN RD	RENO	NV	89521	0
P-2386	James W. McCollum & Pamela P. McCollum, husband & wife, as joint tenants with right of survivorship	JAMES & PAMELA MCCOLLUM	915 OCEAN BLVD.	CORONADO	CA	92118	6198905125
P-2537	Valerie Callahan, an unmarried woman, & Charles R. Maraden, an unmarried man, as joint tenants with right of survivorship	VALERIE CALLAHAN & CHARLES R. MARADEN	12585 CREEK CREST DR	RENO	NV	89511	0
P-2584	Penny L. Brock Trustee of the Brock Family Trust dated 5/25/95	PENNY L BROCK	355 MUGO PINE CIR	RENO	NV	89511	0
P-2686	Michael T. Heffner & Barbara C. Heffner Trustees of the Heffner Family Trust dated 9/10/02	MICHAEL & BARBARA HEFFNER	1705 CAUGHLIN CREEK RD	RENO	NV	89519	775-787-1017
P-296	Eric S. Perlman, an unmarried man	ERIC S. PERLMAN	PO BOX 8636	TRUCKEE	CA	96162	0
P-3177	C. Donald Ayers, a single man	C. DONALD AYERS	P.O. Box 1769	MAMMOTH LAKES	CA	93546	0
P-3194	Richmond Dean II & Jean Dean Trustees of the Dean Family Trust dated 12/26/84	RICHMOND & JEAN DEAN II	8730 PETITE CREEK DR	ORANGEVALE	CA	95662	916-721-1865
P-3215	Daniel N. Salerno & Virginia P. Salerno Trustees for the Daniel & Virginia Salerno Family Trust dated 8/9/89	DANIEL & VIRGINIA SALERNO	PO BOX 7869	INCLINE VILLAGE	NV	89452	0
P-3236	Larry E. Colborn & Loretta A. Colborn Trustees for the Colborn Revocable Living Trust dated 8/6/90	LARRY & LORETTA COLBORN	1127 BROKEN WAGON TRAIL	DEWEY	AZ	86327	0
P-3725	Oliver Puhr, a single man	OLIVER PUHR	3495 LAKESIDE DRIVE #252	RENO	NV	89509	775-544-8715
P-3950	USA Capital Diversified Trust Deed Fund	FTI CONSULTING	TWO NORTH CENTRAL AVE., SUITE 1200	PHOENIX	AZ	85004	602-744-7186
P-4073	Robert A. Susskind, an unmarried man	ROBERT A. SUSSKIND	9900 WILBUR MAY PKWY APT 206	RENO	NV	89521	775-846-6407
P-4077	Stephen C. Irwin, an unmarried man	STEPHEN C. IRWIN	PO BOX 7885	MAMMOTH LAKES	CA	93546	760-934-2472

P-number	Legal Vesting	Direct Lender Name	Address	City	State	Zip	Primary Phone
P-4104	Eric C. Disbrow Trustee of the Eric C. Disbrow MD Inc. Profit Sharing Plan	ERIC C DISBROW	3640 FAIRWAY DR	CAMERON PARK	CA	95682	0
P-4303	Sovereign Capital Advisors, LLC, a Nevada limited liability company	SOVEREIGN CAPITAL ADVISORS, LLC	930 TAHOE BLVD STE 802-550	INCLINE VILLAGE	NV	89451	775-843-3444
P-4315	Milton H. Lees III, an unmarried man	MILTON H. LEES III	PO BOX 315	TAHOE VISTA	CA	96148	0
P-4900	Scott A. Kusich, a married man dealing with his sole & separate property	SCOTT A. KUSICH	2720 PRESTON CT	MOUNTAIN VIEW	CA	94040	0
P-4903	James B. Simpson & Janet D. Simpson Trustees of the Simpson Family Trust dated 1/13/04	JAMES & JANET SIMPSON	4090 PARTRIDGE LN	CARSON CITY	NV	89704	7758491051
P-4922	Charles B. Dunn, IV Trustee of the Charles B. Dunn, IV Trust dated 8/12/05	CHARLES B DUNN IV	17042 NORLENE WAY	GRASS VALLEY	CA	95949	0
P-5109	Donald A. Herrmann & Nancy E. Herrmann, husband & wife, as joint tenants with right of survivorship	DONALD & NANCY HERRMANN	15212 STINSON DR	GRASS VALLEY	CA	95949	530-274-2035
P-5112	Tito A. Castillo, an unmarried man & Jairo A. Castillo, an unmarried man, as joint tenants with right of survivorship	TITO & JAIRO CASTILLO	13390 PARKSIDE TER	COOPER CITY	FL	33330	0
P-5252	David M. Olds & Sally W. Olds, husband & wife, as joint tenants with right of survivorship	DAVID & SALLY OLDS	25 N WASHINGTON ST	PORT WASHINGTON	NY	11050	5168837511
P-5390	LK Wolfe Family, LP, a Nevada limited partnership	LK WOLFE FAMILY, LP	9234 WILEY LANE	PORTLAND	OR	97229	503-724-3344
P-5804	Teri E. Nelson, a single woman	TERI E. NELSON	465 PUESTA DEL SOL	ARROYO GRANDE	CA	93420	8054738018
P-5998	Mildred P. Kesler Trustee of the Lindsey H. Kesler Family Revocable Trust dated 10/15/80	MILDRED P. KESLER	4847 DAMON CIR	SALT LAKE CITY	UT	84117	0
P-6024	Andrew Dauscher & Ellen Dauscher, husband & wife, as joint tenants with right of survivorship	ANDREW & ELLEN DAUSCHER	PO BOX 10031	ZEPHYR COVE	NV	89448	0
P-6027	Edna P. Wilson, a married woman dealing with her sole & separate property & Sloan D. Wilson, an unmarried man, as joint tenants with the right of survivorship	EDNA P. WILSON	512 LINDEN AVE	GRASS VALLEY	CA	95945	0
P-6034	Fred G. Altenburg, an unmarried man	FRED G. ALTENBURG	2220 SCHROEDER WAY	SPARKS	NV	89431	0

P-number	Legal Vesting	Direct Lender Name	Address	City	State	Zip	Primary Phone
P-6035	Lucas W. Landau, an unmarried man	LUCAS W. LANDAU	10582 EAGLE FALLS WAY	RENO	NV	89521	0
P-926	D. Joseph Doucet & Louise M. Doucet Trustees of the D. Joseph & Louise M. Doucet 1989 Trust dated 3/30/89	D JOSEPH & LOUISE DOUCET	6124 GREENBROOK DR	RENO	NV	89511	775-829-7477

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:)	In Proceedings Under Chapter 11
)	
OCEAN ATLANTIC SPE LLC,)	Case No. _____
)	
Debtor.)	
)	

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [*or* chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
SEE ATTACHED		All are Direct Lender Claims	All are Contingent Unliquidated Disputed	

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Restructuring Officer and Corporate Counsel of OCEAN ATLANTIC SPE LLC, named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date: October 14, 2009

Signature: /s/ Sara Pfrommer
Sara Pfrommer
Chief Restructuring Officer
and Corporate Counsel

20 Largest Creditors Holding Unsecured Nonpriority Claims - Ocean Atlantic SPE LLC (Direct Lender Creditors Only)

P-number	Legal Vesting	Direct Lender Name	Address	City	State	Zip	Primary Phone
P-1572	Michaelian Holdings, LLC, a Nevada limited liability company	MICHAELIAN HOLDINGS, LLC	413 CANYON GREENS DR	LAS VEGAS	NV	89144	0
P-1879	Kenneth Jerry Goulding & Florie Goulding, husband & wife, as joint tenants with right of survivorship	KENNETH & FLORIE GOULDING	PO BOX 8173	TRUCKEE	CA	96162	530-587-5609
P-2183	Norman Kiven, a married man dealing with his sole & separate property	NORMAN KIVEN	30 NORTH LASALLE STREET, SUITE 3000	CHICAGO	IL	60602	0
P-240	KTaylorGO Investments, LTD, a Texas company	KTAYLORGO INVESTMENTS, LTD.	PO BOX 911209	ST GEORGE	UT	84791	0
P-2580	Walter E. Seebach Trustee of the Walter E. Seebach Living Trust dated 11/1/85	WALTER E SEEBACH	1118 MAYETTE AVE	SAN JOSE	CA	95125	408-267-1424
P-3815	Robert J. Kehl & Ruth Ann Kehl, husband & wife, as joint tenants with right of survivorship	ROBERT & RUTH KEHL	4963 MESA CAPELLA DR	LAS VEGAS	NV	89148	0
P-4871	Jack R. Clark & Linda C. Reid, husband & wife, as joint tenants with right of survivorship	JACK R. CLARK & LINDA C. REID	9900 WILBUR MAY PKWY APT 4701	RENO	NV	89521	0
P-4968	Bruce H. Corum Trustee of the Credit Shelter Trust	BRUCE H CORUM	528 MONTEREY DR	APTOS	CA	95003	916-607-1983
P-5981	Bernardo G. Gregorio & Corazon S. M. Gregorio, husband & wife, as joint tenants with right of survivorship	BERNARDO & CORAZON GREGORIO	7195 IRON OAK AVE	LAS VEGAS	NV	89113	702-897-3992
P-6044	First Regional Bank Custodian For Irwin Levine IRA C/O Pollycomp	FIRST REGIONAL BANK CUSTODIAN FOR IRWIN LEVINE IRA C/O POLLYCOMP	6400 CANOGA AVE #250	WOODLAND HILLS	CA	91367	0
P-6129	S & P Davis Limited Partnership, a Texas Partnership	S & P DAVIS LIMITED PARTNERSHIP	737 Bannerman Lane	FORT MILL	SC	29715	803-280-7907
P-6218	Brian H. Busse & Dawn Busse, husband & wife, as joint tenants with right of survivorship	BRIAN & DAWN BUSSE	37 WILLOW WISP TER	HENDERSON	NV	89074	0
P-6220	Gerald L. Bittner, Sr. DDS Inc Profit Sharing Plan & Trust dated 1/15/91	GERALD L. BITTNER, SR. DDS	14067 APRICOT HL	SARATOGA	CA	95070	408-867-7048
P-6740	Edward W. Homfeld, an unmarried man	EDWARD W. HOMFELD	2515 N ATLANTIC BLVD	FT LAUDERDALE	FL	33305	954-560-7709
P-7117	Aimee E. Kearns, Trustee of the KM Trust	AIMEE E. KEARNS	5886 N BONITA VISTA ST	LAS VEGAS	NV	89149	702-240-7162
P-7522	Anne E. Abrams Trustee of the Abrams Living Trust dtd 10/23/96	ANNE E. ABRAMS	10490 WILSHIRE BLVD APT 703	LOS ANGELES	CA	90024	0
P-7561	Donald Besemer, an unmarried man	DONALD BESEMER	P.O. BOX 1103	GRASS VALLEY	CA	95945	530-268-8889
P-7582	G & L Nelson Limited Partnership	G & L NELSON LIMITED PARTNERSHIP	11205 MESSINA WAY	RENO	NV	89521	0
P-7710	Terrance H. Smith, a single man	TERRANCE H. SMITH	22 PELICAN PL	BELLEAIR	FL	33756	727-585-9775
P-7760	Chai Miller LLC	CHAI MILLER LLC ATTN: AVI BARASHI	P.O. BOX 81191	LAS VEGAS	NV	89180	7025923525
P-879	Robert A. Kehl & Tina M. Kehl, husband & wife, as joint tenants with right of survivorship	ROBERT & TINA KEHL	9001 LINCOLN RD	FULTON	IL	61252	0

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:) **In Proceedings Under Chapter 11**
)
SHAMROCK TOWER SPE LLC,) **Case No. _____**
)
Debtor.)
)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [*or* chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
SEE ATTACHED		All are Direct Lender Claims	All are Contingent Unliquidated Disputed	

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Restructuring Officer and Corporate Counsel of SHAMROCK SPE LLC, named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date: October 14, 2009

Signature: /s/ Sara Pfrommer
Sara Pfrommer
Chief Restructuring Officer
and Corporate Counsel

Schedule F - Creditors Holding Unsecured Nonpriority Claims - Shamrock SPE LLC (Direct Lender Creditors Only)

P-number	Legal Vesting	Direct Lender Name	Address	City	State	Zip	Primary Phone
P-1517	Vito P. Minerva Trustee of the Minerva Family Trust dated 11/14/96	VITO P. MINERVA	2861 RIDGE RD	SANTA YNEZ	CA	93460	8056889043
P-2592	Marguerite Falkenberg Trustee of the Marguerite Falkenberg 2000 Trust dated 6/20/00	MARGUERITE FALKENBORG	727 3RD AVE	CHULA VISTA	CA	91910	0
P-265	Peter L. Backes Trustee of the Peter L. Backes Trust	PETER L BACKES	9448 QUAIL RIDGE DR	LAS VEGAS	NV	89134	702-228-6187
P-2686	Michael T. Heffner & Barbara C. Heffner Trustees of the Heffner Family Trust dated 9/10/02	MICHAEL & BARBARA HEFFNER	1705 CAUGHLIN CREEK RD	RENO	NV	89519	775-787-1017
P-3029	Dennis Raggi, a married man dealing with his sole & separate property	DENNIS RAGGI	PO BOX 10475	ZEPHYR COVE	NV	89448	775-901-1357
P-3215	Daniel N. Salerno & Virginia P. Salerno Trustees for the Daniel & Virginia Salerno Family Trust dated 8/9/89	DANIEL & VIRGINIA SALERNO	PO BOX 7869	INCLINE VILLAGE	NV	89452	0
P-3463	Lorraine E. Brock Trustee of the Henry C. Brock, Jr. & Lorraine E. Brock Trust dated 12/3/94	LORRAINE E BROCK	316 KIEL ST	HENDERSON	NV	89015	0
P-3834	Ronald Kreykes & Linda Kreykes, husband & wife, as tenants in common	RONALD & LINDA KREYKES	4928 WIND HILL CT W	FORT WORTH	TX	76179	0
P-4973	Vernon K. Chun & Kerri J. Chun Trustees of the Chun Living Trust dated 2/17/98	VERNON & KERRI CHUN	9 AUBURN CREST CT	CHICO	CA	95973	0
P-5122	Warren W. Tripp, a married man dealing with his sole & separate property	WARREN W. TRIPP	250 GREG ST	SPARKS	NV	89431	0
P-5311	Kenneth H. Wyatt & Phyllis P. Wyatt Trustees of The Kenneth H. & Phyllis P. Wyatt Family Trust	KENNETH & PHYLLIS WYATT	PO BOX 370400	LAS VEGAS	NV	89137	702-804-1832
P-5324	Carl L. Robinson & Kathryn S. Robinson, husband & wife, as joint tenants with right of survivorship	CARL & KATHRYN ROBINSON	5951 SADDLE HORSE AVE	LAS VEGAS	NV	89122	0
P-6249	Larry D. Higgins, a married man dealing with his sole & separate property	LARRY D. HIGGINS	571 ALDEN	INCLINE VILLAGE	NV	89451	0
P-6407	James M. McConnell and Maudrene F. McConnell, Trustees of the McConnell Family Trust dated 12/3/81	JAMES & MAUDRENE MCCONNELL	970 FAIRWAY BLVD	INCLINE VILLAGE	NV	89451	775-287-0478
P-6436	Pompeo J. Lombardi, an unmarried man, and Sarah A. Grant, a married woman, as joint tenants with the right of survivorship	POMPEO J. LOMBARDI	2660 W LAKE RIDGE SHRS	RENO	NV	89509	0
P-7654	Bernard Sandler and Linda Marie Sandler, Trustees of The Bernard Sandler and Linda Marie Sandler Revocable Intervivos Family Trust dated 9/13/91	BERNARD & LINDA MARIE SANDLER	P. O. BOX 20310	SANTA BARBARA	CA	93120	0
P-7710	Terrance H. Smith, a single man	TERRANCE H. SMITH	22 PELICAN PL	BELLEAIR	FL	33756	727-585-9775
P-7713	Karen L. Pidgeon Trustee of the Karen L. Pidgeon 2006 Living Trust dated 2/27/2006	KAREN L. PIDGEON	PO BOX 41619	SACRAMENTO	CA	95841	916-207-0708
P-7753	Barbara Stricklin, Trustee of the 1995 Tobe Eugene Stricklin and Barbara Stricklin Revocable Trust date 4/11/95	BARBARA STRICKLIN	3100 WINDSOR DRIVE	ALAMEDA	CA	94501	0
P-7839	Compass Partners LLC	COMPASS PARTNERS LLC	333 SEVENTH AVENUE, THIRD FLOOR	NEW YORK	NY	10001	0
P-7842	OAKBRIDGE CAPITAL INC	OAKBRIDGE CAPITAL INC	702 WEST ST, SUITE 101	WILMINGTON	DE	19801	0

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:) **In Proceedings Under Chapter 11**
)
10-90 SPE LLC,) **Case No. _____**
)
Debtor.)
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LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [*or* chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
SEE ATTACHED		All are Direct Lender Claims	All are Contingent Unliquidated Disputed	

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Restructuring Officer and Corporate Counsel of 10-90 SPE LLC, named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date: October 14, 2009

Signature: /s/ Sara Pfrommer
Sara Pfrommer
Chief Restructuring Officer
and Corporate Counsel

20 Largest Creditors Holding Unsecured Nonpriority Claims - 10 90 SPE LLC (Direct Lender Creditors Only)

Creditors Name And Mailing Address Including ZIP Code and Account Number									
	P-number	Legal Vesting	Direct Lender Name	Address	City	State	Zip	Primary Phone	
1	P-1170	David L. Gross Trustee of the David L. Gross Family Trust dated 12/4/94	DAVID L GROSS	895 ON THE GRN	BILOXI	MS	39532	228-896-4480	
2	P-1679	Nelson R. Greene & Eunice A. Greene Trustees of the Greene Family Trust dated 4/25/91	NELSON & EUNICE GREENE	PO BOX 62328	BOULDER CITY	NV	89006	0	
3	P-1776	Daryl D. Thompson Trustee of the Thompson 1993 Trust dated 1/26/93	DARYL D THOMPSON	2204 POINT ROCK LN	LAS VEGAS	NV	89134	0	
4	P-1782	Juanita Mesa Trustee of the La Playa Trust dated 1/9/02	JUANITA MESA	175 Rainbow Dr.	Livingston	TX	77399	0	
5	P-2329	Rains Properties, LP, a Nevada limited partnership	RAINS PROPERTIES, LP	PO BOX 12088	LAS VEGAS	NV	89112	0	
6	P-2386	James W. McCollum & Pamela P. McCollum, husband & wife, as joint tenants with right of survivorship	JAMES & PAMELA MCCOLLUM	915 OCEAN BLVD.	CORONADO	CA	92118	6198905125	
7	P-240	KTaylorGO Investments, LTD, a Texas company	KTAYLORGO INVESTMENTS, LTD.	PO BOX 911209	ST GEORGE	UT	84791	0	
8	P-350	Michael H. Greeley Trustee of the Michael Greeley Trust dated 7/27/00	MARY SAUNDERS	44335 CAMINO AZUL	LA QUINTA	CA	92253	760-360-0800	
9	P-3815	Robert J. Kehl & Ruth Ann Kehl, husband & wife, as joint tenants with right of survivorship	ROBERT & RUTH KEHL	4963 MESA CAPELLA DR	LAS VEGAS	NV	89148	0	
10	P-3950	USA Capital Diversified Trust Deed Fund	FTI CONSULTING	TWO NORTH CENTRAL AVE., SUITE 1200	PHOENIX	AZ	85004	602-744-7186	
11	P-3962	Norma Wagman Trustee of the Wagman Family Trust dated 8/13/93	NORMA WAGMAN	4436 COVENTRY CIR	LAS VEGAS	NV	89121	0	
12	P-4906	Evelyn A. Ives Trustee of the Mevin J. Ives & Evelyn A. Ives QTIP Trust	EVELYN A IVES	220 1ST ST APT 3	SEAL BEACH	CA	90740	5629883360	
13	P-5260	Donna M. Elias Successor Trustee of the Elias Family Trust dated 5/19/04	DONNA M ELIAS	9900 WILBUR MAY PKWY APT 502	RENO	NV	89521	7758523716	
14	P-7528	David D. Scillian, a single man	DAVID D. SCILLIAN	4240 ARNOLD WAY	MATHER	CA	95655	9167129533	
15	P-878	Cynthia A. Winter, a married woman dealing with her sole & separate property	CYNTHIA A. WINTER	618 34TH AVE N	CLINTON	IA	52732	0	
16	P-879	Robert A. Kehl & Tina M. Kehl, husband & wife, as joint tenants with right of survivorship	ROBERT & TINA KEHL	9001 LINCOLN RD	FULTON	IL	61252	0	
17	P-880	Daniel J. Kehl, a married man dealing with his sole & separate property	DANIEL J. KEHL	3184 HWY 22	RIVERSIDE	IA	52327	3196481234	
18	P-984	James Feeney Trustee of the E & M Hardware Profit Sharing Plan	JAMES FEENEY	PO BOX 19122	RENO	NV	89511	775-331-2344	

Exhibit “D”

Exhibit “D”

30 Day and 90 Day Budget

Debtor: Asset Resolution LLC

	Notes	Week Ending 10/24/09	Week Ending 10/31/09	Week Ending 11/7/09	Week Ending 11/14/09	Month Ending 11/30/09	Month Ending 12/31/09	Month Ending 1/31/09	Total
Beginning Cash Balance									
COLLECTIONS									
Asset Liquidation		-	-	-	-	-	-	-	-
Recovery on Claims		-	-	-	-	-	-	-	-
Total Collections									
DISBURSEMENTS									
Operational Disbursements									
Sub-servicing fee		119,986	119,986	119,986	119,986	479,944	479,944	479,944	1,679,804
Affiliate service level agreement		5,000	5,000	5,000	5,000	20,000	20,000	20,000	70,000
Property related legal fees		7,500	7,500	7,500	7,500	30,000	30,000	30,000	105,000
Counsel for investor communications		3,750	3,750	3,750	3,750	15,000	15,000	15,000	52,500
Asset management/trading consultant		5,250	5,250	5,250	5,250	21,000	21,000	21,000	73,500
Guarantor claim investigation		1,250	1,250	1,250	1,250	5,000	5,000	5,000	17,500
Litigation expense		12,500	12,500	12,500	12,500	50,000	50,000	50,000	175,000
Debtor insurance		-	-	-	-	-	-	9,000	9,000
Property insurance		8,496	8,496	8,496	8,496	33,983	33,983	33,983	118,941
Arc Indemnity Obligations		5,000	5,000	5,000	5,000	20,000	20,000	20,000	70,000
Tax Advice		625	625	625	625	2,500	2,500	2,500	8,750
Sales & Marketing expense		2,500	2,500	2,500	2,500	10,000	10,000	10,000	35,000
Property title and lien searches		250	250	250	250	1,000	1,000	1,000	3,500
Property maintenance		250	250	250	250	1,000	1,000	1,000	3,500
Total Operating Disbursements									
Bankruptcy Related Items									
Chief restructuring officer		11,250	11,250	11,250	11,250	45,000	45,000	45,000	157,500
General counsel		8,750	8,750	8,750	8,750	35,000	35,000	35,000	122,500
Bankruptcy counsel		45,000	45,000	45,000	45,000	170,000	170,000	170,000	600,000
Special counsel to debtor		22,000	22,000	22,000	22,000	88,000	88,000	88,000	308,000
US Trustee fees		833	833	833	833	3,333	3,333	3,333	11,667
Bankruptcy Accountants		3,125	3,125	3,125	3,125	12,500	12,500	12,500	41,250
Legal consultant		6,500	6,500	6,500	6,500	26,000	26,000	26,000	91,000
Public relations		-	-	-	-	87,500	-	-	87,500
Professionals/expert consulting		12,500	12,500	12,500	12,500	50,000	50,000	50,000	175,000
DIP Expenses		5,000	5,000	5,000	5,000	20,000	20,000	20,000	70,000
DIP interest		4,000	4,000	4,000	4,000	16,000	16,000	16,000	52,000
Total BK Related Items									
Total Disbursements									
Net Change in Cash									
Cumulative (deficit)/surplus									